

CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

* Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
4456	A 40151	10	Bogeeram Doss.
4465	A 04964	10	Ganolea Nowjee.
4471	A 21879	100	Konjolal Banerjee.
4475	A 21582	100	
	A 17137	100	
	A 59706	50	Madhub Chunder
	A 63658	50	Baira.
	A 63659	50	
4476	A 35439	100	R. Reid.
4478	A 30171	1,000	Seth Jaith Mull.
4479	A 44257	100	
	A 47751	100	
	A 45384	100	
	A 21465	100	The Post Master, Calcutta.
	A 98092	100	
	A 43019	50	
	A 56289	20	
	A 11266	20	
4484	A 96824	100	Messrs. Ralli Brothers and Co.
	A 77845	100	
4486	A 81295	20	Khetter Nath Roy.
4488	A 74740	500	Lallo Naik Janke Baee.
4489	A 24431	100	
	A 40708	100	The Inspecting Post Master, Punjab
	A 80002	100	Railway Division.
	A 41456	100	

Notes partially lost or destroyed.

4450	A 00123	100	The Manager, Delhi and London Bank "Limited."
4451	A 86368	20	
	A 73130	10	G. C. Chapman.
4452	A 20787	10	A. P. Neele.
4453	A 11171	50	C. E. Knox.
4454	A 89545	20	
	A 85444	20	P. Niblett.
4457	A 59931	20	
	A 05818	20	Arthur A. Smith.
4458	A 61927		
	A 58857		
	A 66883		
	A 55184		
	A 21914	at Rs.	The Revd J. Lawrence.
	A 19976	50 ea.	
	A 40232		
	A 65484		
	A 59128		
4459	A 71294	1,000	Abdoolah Khan.
4461	A 17793	20	E. Palmer.
4464	A 81207	20	Grish Chunder Bannerjee.
4467	A 48876	10	Kissory Mohun Bose.
4468	A 54335	10	Denonath Mondole.
4469	A 78055	10	Kisto Chunder Roy.
4470	A 84934	10	Messrs. Dias, Law and Co.

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
4472	A 86266	10	Bissumbhur Buttacharjee.
4474	A 81703	10	Nobin Chunder Shidhonto.
4477	A 79594	10	
	A 79595	10	
	A 79724	10	Lt. W. R. Jones.
	A 79598	10	
3416	A 93728	10	
	A 47539	10	Teetoram Naug.
1433	A 39684	20	
	A 85713	20	
4480	A 73251	20	Woomanundo Chuckerbutty.
4482	A 02417	100	
	A 41380	100	
	A 13684	100	Kasub Chunder Daw.
	A 07872	100	
4483	A 47443	20	
	A 72554	20	
	A 31920	20	
	A 12610	10	
	A 72707	10	
	A 85740	10	
	A 22918	10	
	A 81875	10	Pitambur Chuckerbutty.
	A 95611	10	
	A 30022	10	
	A 95717	10	
	A 55955	10	
	A 33129	10	
	A 96230	10	
	A 21803	10	
	A 97571	10	
3562	A 15673	10	
	A 75222	10	H. Andrews.
	A 90056	10	
2553	A 15326	10	J. S. R. Clark.
Wrongly joined.			
4455	A 90126	10	J. G. Connew.
	A 90129	10	
4460	A 08070	10	
	A 11113	10	The Chief Pay Master, E. I. Railway.
	A 37214	20	
	A 37414	20	
4462	A 47230	10	B. S. Collins.
	A 47231	10	
4463	A 35376	10	Brojonath Pyne.
	A 96770	10	
4466	A 08128	20	
	A 08183	20	Williamson Brothers and Co.
	A 92104	10	
	A 92106	10	
4473	A 48979	20	Jodeonath Dutt.
	A 48969	20	
4481	A 75300	20	Rajnarain Dutt.
	A 92414	20	
4435	A 76254	10	The Deputy Collector incharge of Sub-Treasury, of Serajpore.
	A 77564	10	

L. BARKLEY,
Asst. Commr. of Paper Currency.
PAPER CURRENCY DEPARTMENT,
The 29th January 1872.

Miscellaneous Advertisements.

Notice.

THE quit-rent of the undermentioned lease, in the district of Darjeeling, being in arrear, notice is hereby given that if the amount due from the location be not paid within two months from this date, the lease remaining unpaid will be resumed by Government under supplementary Rule I for grant of location at Darjeeling:—

No. of lease.	Name of lessee.	Amount.
		Rs. As. P.
176	G. B. Ward	50 0 0

B. W. D. MORTON,
Dy. Commissioner.

DR. COMM'R.'S OFFICE, DARJEELING,
The 12th January 1872.

Notice.

THE annual Chutia Fair will be held at Chutia, near Ranchi, Chota Nagpore, commencing on Sunday, the 25th February 1872, corresponding with the 1st of Phalgun 1279 Fulse, and continuing for fifteen succeeding days.

E. T. DALTON,
Commr. of Chota Nagpore.

CAMP PURULIA,
The 25th November 1871.

Notice

Is hereby given that the audit and examination of the municipal accounts for the year 1871 will, under section 34 of Act VI. of 1863, B.C., be made at the office of the Justices from and after the 19th of February 1872, and that a copy of the accounts to be audited and examined will be open during office hours for the inspection of all parties interested, from and after the 12th idem.

ROBERT TURNBULL,
Secy. to the Justices of the Peace.

CALCUTTA,
The 30th January 1872. (1088—1)

In the matter of Munnooloil
Augurwallah, an Insolvent

Notice is hereby given that on Saturday, the 3rd day of February next, an application will be made to the Court for the Relief of Insolvent Debtors at Calcutta on behalf of Munnooloil Augurwallah, the Insolvent above named, for an order that the petition of insolvency of the Insolvent filed on the twenty-eighth day of September last be withdrawn, that the vesting order made thereon be discharged, and that the Official Assignee do make over to the Insolvent the goods and effects in his possession belonging to the Insolvent on receiving from him his commission and the costs and expenses (if any) incurred by him as such Assignee as aforesaid in this matter, the said Insolvent having satisfied the claim of all his creditors.

Dated this 25th day of January 1872.

M. DOVER,
Insolvent's Attorney.
(1088—1)

Notice.

A Sub-Branch of the Bank has been opened at Wurdah, in the Central Provinces, under the management of Mr. E. Fishbourne.

R. HARDIE,
Dy. Secy. and Treasurer.

BANK OF BENGAL,
Calcutta, 15th December 1871. (1087—1)

Notice.

THE Directors have made the following changes in the Bank's Establishment:—

Mr. G. W. Moultrie to be Agent at Bombay, vice Mr. Thomas Smith appointed Agent at Hyderabad (Deccan).

Mr. William Neill, of Jubbulpore Branch, to be Acting Agent at Nagpore, in room of Mr. A. M. Lindsay appointed Acting Agent at Akyab.

Mr. R. T. Horsford, late Accountant at Mirzapore, to assume temporary charge of Jubbulpore Branch.

Mr. David Fraser, formerly Acting Agent at Akyab, to assume his substantive appointment as Accountant of the Rangoon Branch.

Mr. E. J. Birch, of Head Office, to be Accountant at Akyab Branch.

Mr. John McGillivray, late Acting Agent at Akyab, has been transferred to Head Office.

Mr. E. F. Menzies, of Head Office, has resigned the Bank's service.

GEO. DICKSON,
Secretary and Treasurer.

BANK OF BENGAL,
Calcutta, the 26th January 1872. (1085—1)

TO BE SOLD pursuant to a decree of the High Court, in its Ordinary Original Civil Jurisdiction, made in suit No. 690 of one thousand eight hundred and sixty-nine, wherein Bhoyro Doss, of Burtollah Street, in the town of Calcutta, Hindoo inhabitant and jeweller, is plaintiff, and Damoodur Doss Burmono, of Burra Bazar, in the town of Calcutta, Hindoo infant, sole heir and legal representative of Konoylall Burmono, deceased, is defendant, on and bearing date the twenty-third day of November one thousand eight hundred and seventy, by the Registrar of the said Court, in its Ordinary Original Civil Jurisdiction, at the Town Hall, on Saturday, the twenty-fourth day of February next, the following property, that is say:—

All that upper-roomed brick-built messuage, tenement, or dwelling-house, hereditaments, and premises, numbered as No. 14, containing by estimation one cottah thirteen chittacks and fifteen feet, situate, lying, and being at Banstollah, in Burra Bazar, in the town of Calcutta; and buttad and bounded in manner following, (that is to say):—on the west side thereof, by a lane there leading to Banstollah street; on the east side thereof, by the house and premises of Durponarain Surnekar; on the north side thereof, by the house and premises of Kanto Mitter; and on the south side thereof, by the house and premises of Siboharn Lall Baural.

For further particulars apply at the Office of Messrs. Judge and Gangooly, Solicitors for the plaintiff above named, No. 3, Hastings Street, Calcutta.

R. BELCHAMPEL,
Registrar.

HIGH COURT ORIGINAL JURISDICTION,
REGISTRAR'S OFFICE,
Calcutta, the 15th January 1872. (1081—1)

**Statement of the Affairs of the Bank of Bengal for the Week ending
23rd January 1872.**

LIABILITIES.			ASSETS.		
	Rs.	As. P.		Rs.	As. P.
Proprietors' Capital, paid-up	2,20,00,000	0 0	Government Securities	91,24,858	4 0
Reserve Fund	15,41,089	7 0	Loans on Government Securities at Head Office and Branches	1,10,72,033	12 11
General Treasury Balance at Head Office, &c.	4,08,30,718	6 11	Accounts of Credit on Government Securities at Head Office and Branches	1,72,57,992	15 6
General Treasury Balance at Branches, &c.	1,82,73,675	0 1	Mercantile Bills discounted at Head Office and Branches	1,75,17,283	4 4
Other Deposits at Head Office and Branches	2,33,53,776	10 8	Dead Stock	11,83,722	11 5
Bank Post Bills, &c.	8,03,000	13 11	Stamps	14,390	15 0
Sundries	6,83,504	8 8	Balances with other Banks	5,73,610	0 5
			Sundries	2,24,947	13 3
				5,72,68,259	12 10
			Cash and Currency Notes at Head Office, &c.	1,92,54,825	12 0
			Cash and Currency Notes at Branches, &c.	2,84,72,686	6 5
				4,77,27,512	2 5
				Rs. 10,49,95,771	15 3
				Rs. 10,49,95,771	15 3

BANK OF BENGL,
Calcutta, 25th January 1872.

J. GORDON,
Chief Accountant & Deputy Secretary.

By order of the Directors.

GEO. DICKSON,
Secretary and Treasurer.
(1084-1)

**In the Court of the Judge of the District
of Bhagulpore.**

CITATION

UNDER SECTION 250, ACT X OF 1865.

In the matter of the Estate of Charles Paterson, deceased.

Whereas an application, under the Indian Succession Act, 1865, for letters of administration to the estate of Charles Paterson, late of Sugrampore, in the district of Bhagulpore, has been made by his widow Charlotte Paterson of Sooltangunj, through her pleader Joseph DaCosta, and whereas the 17th day of February of the current year (1872) has been fixed for the hearing of this case, notice is hereby given that any person having any interest in the administration of the estate of the said deceased, may, if he desire, appear in this Court on the said 17th day of February 1872, and show cause why the application of the said Charlotte Paterson should not be granted.

Given under my hand and seal of this Court, this 12th day of January in the year of our Lord one thousand eight hundred and seventy-two.

H. MADOCKS,
Judge.

(1072-3)

Notice.

The creditors of Mr. G. M. Blacker, of Calcutta, late Merchant, are required, on or before the fifteenth day of February next, to send their names and addresses, and the particulars of their debts or claims, to the Inspectors of his Estate, at No. 38, Strand Road, Calcutta, and if so required by notice in writing from the said Inspectors, to come in and prove their said claims at such time and place as shall be specified in such notice, or in default thereof they will be excluded from the benefit of any distribution made before such debts are proved.

Dated Calcutta, this 11th day of January 1872.

Inspectors of the Estate
of G. M. Blacker.
J. F. RUTHERFORD.
JAMES MURDOCH.
THOS. LONGMUIR.
(1068-5)

To BE PEREMPTORILY SOLD, pursuant to a decree of the High Court of Judicature at Fort William in Bengal, in its ordinary original civil jurisdiction, made in the suit No. 601 of one thousand eight hundred and seventy, wherein Debnarain Bysack is plaintiff, and Gopaul Chunder Bysack is defendant, and bearing date the nineteenth day of December one thousand eight hundred and seventy, by the Registrar of the said Court, in its ordinary original civil jurisdiction, on the second day of March one thousand eight hundred and seventy-two, at the hour of two o'clock in the afternoon, the following property, that is to say:—

The right, title, and interest of the defendant, of and in all that piece or parcel of tenanted land containing by admeasurement six cottahs more or less, situate, lying, and being at, and numbered 27 formerly, but at present No. 6, Bindabun Bysack's street, in the town of Calcutta, and bounded on the north by the said Bindabun Bysack's street; on the south by the dwelling-house of the late Nilmoney Goor; on the east by the dwelling-house of the late Beerchund Sen; and on the west by the godowns of Argenti Sickari and Company.

The abstract of title will be produced at the sale, but the same may be seen, and all further particulars obtained, on any day before the sale at the office of Messieurs Gillanders and Chunder, the plaintiff's Attorneys, No. 3-2, Esplanade Row.

R. BELCHAMBERS,
Registrar.

HIGH COURT, ORIGINAL JURISDICTION,
Registrar's Office,
Calcutta, the 29th January 1872.

(1091-3)

Notice.

ARCUTTIPORE TEA COMPANY, "LIMITED."

The ordinary yearly general meeting of Shareholders will be held at the registered office of the Company, No. 7, Church Lane, on Wednesday, the 31st day of January, at 10 o'clock A.M., for the purpose of receiving Directors' report, passing the accounts, and transacting such other business as may be brought before the meeting.

J. MACKILLICAN AND Co.,
Secretaries.
CALCUTTA,
The 27th January 1872.
(1086-1)

Notice.

In the matter of Heera- } By an order of the
 loll Soorooie, an Insol- } Court for the relief of
 vent. } Insolvent Debtors at
 Calcutta, dated the second day of December last,
 it was amongst other things ordered that the
 creditors of the above named Insolvent do, on or
 before Saturday, the second day of March next,
 file in the Office of the Chief Clerk of the said
 Court a statement of the amount of their respec-
 tive claims against the estate of the said Insolvent,
 duly verified by affidavit, and that the Chief Clerk
 do form a schedule from the claims so to be filed.

JUDGE AND GANGOOLY,
Attorneys for the adjudicating creditors of the
Insolvent above named. (1070—2)

Notice

Is hereby given that the undermentioned
 Mouzahs or Mehals, situate in Zillah Chuprah,
 Sarun, will be given in lease by Lewis Price
 Delves Broughton, Esq., Administrator-General
 of Bengal, and Administrator to the estate and
 effects of Munoololl Tewary, deceased, namely:
 The Mouzahs Bhulwahee, Jamapore, Motteeharee,
 Roodurwa, Bujwa, Kookraha, Bikree *alias* Goury-
 pore, Sreepore, Guroowah, Bheeteeah, Junoonce,
 Bujrowah, and Doodhurwa, in Tuppa Raungeer,
 and Mouzah Beerah in Tuppa Chugowon, Mouzah
 Pukree Sugholia in Tuppah Jhumowlee, in Per-
 gunnah Muchooa Dukhillee.

For terms and particulars apply to Messrs. Gray
 and Sen, Solicitors, No. 4, Council House Street.
 (1062—f. n.)

Soom Tea Company, "Limited."**NOTICE.**

THE Ordinary General Meeting for the year
 1872 will be held at the registered Office of
 the Company, Darjeeling, on Saturday, the 24th
 February 1872, at 4 P.M., to receive the Directors'
 report, to pass the accounts to 31st December
 1871, to elect Directors and transact any other
 business that may be brought before the Meeting.

By order,

W. LLOYD,
Secretary.

DARJEELING,
 The 15th January 1872.

(1071—2)

Notice.

TO THE SHAREHOLDERS OF WATTS AND COMPANY,
 "LIMITED," IN LIQUIDATION.

A general meeting of the Shareholders of the
 above Company will be held on the premises No. 1,
 Wellesley Place, on the 8th of February next, at
 4 o'clock P.M., to pass the accounts for the year
 ending 1871.

A dividend of Rupees twenty-six per share
 will be paid on presentation of scrip at the Office
 of undersigned.

ROBERT ALLARDICE,
Liquidator, Watts & Co., "Limited."
 8, OLD COURT HOUSE CORNER,
 Calcutta, the 30th January 1872.

(1089—1)

Notice.

THE Seventh Ordinary General Meeting of the
 shareholders of the Dehra Doon Tea Company,
 Limited, will be held at Dehra on the 27th Feb-
 ruary 1872, at 12 o'clock noon.

By order of the Directors,

CHARLES S. REID,
Secy., Dehra Doon Tea Company, Limited.
 CALCUTTA,
 The 17th January 1872. (1069—4)

Punjab Trading Co.**IN LIQUIDATION.****ORDINARY GENERAL MEETING OF SHAREHOLDERS.**

NOTICE is hereby given that an Ordinary Gene-
 ral Meeting of Shareholders of the above mentioned
 Company will be held at the registered Office
 of the Company, No. 1, New China Bazar Street,
 Calcutta, at 3 o'clock P.M., on Monday, the 26th
 day of February next, for the purpose of receiving
 and passing the Liquidators' final report and
 accounts, declaring a dividend, and for the transac-
 tion of such other business as may be brought
 before the Meeting.

J. G. McRAE,
 W. H. FITZE,
Liquidators.

1, NEW CHINA BAZAR STREET,
 Calcutta, the 23rd January 1872.

(1081—1)

For sale.**ROUTE BOOK FOR BENGAL,**

Adopted by the Accountant-General's Office
 in regulating the joining time and passing the
 travelling allowance bills of local officers. Price
 Two Rupees.

Apply to Bholanath Sen, Treasury Building,
 Calcutta.

(1090—1)

Notice.

COPIES of Act VII of 1871, the Indian Emi-
 gration Act, in Urdu and Hindee, can be obtained
 on application at the Bengal Secretariat at 8
 annas per copy.

Just Published.**Bengal Official Army List.**

Corrected up to 1st January 1872.

THE Official Quarterly Army List of H. M.'s
 Forces in Bengal, to which is added a non-official
 Supplement, containing the latest corrected Civil
 List, &c. &c. Price Rs. 5, and 8 annas extra for
 packing and postage.

Calcutta: Office of Supdt. of Government Printing,
 No. 8, Hastings Street.

WASTE LAND RULES.

Being Chap. XXVI. of the Rules of the Board of Revenue

Price, 4 annas. Packing and postage charges, 2 annas extra.

Calcutta: Office of Supdt. of Government Printing,
 No. 8, Hastings Street.

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E. M. LEWIS,

Publisher, Calcutta Gazette.

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BY THE REV. J. LONG,

Member of the Government Record Commission.

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BY HUGH DAVID SANDEMAN, C.S.,

*Accountant-General, Bengal, and Member of the Record
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The 30th October 1871.

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APPENDIX TO
The Calcutta Gazette.

WEDNESDAY, JANUARY 31, 1872.

ADVERTISEMENT OF SALE.

NOTICE is hereby given that the undermentioned plots of lands no longer required by the Government, situated in the District of Shahabad, will be put up to sale, at the Shahabad Collectorate, on Monday, the 4th of March 1872, corresponding with 9th Pagoon 1279 P.S.

2. The purchasers of these plots will be subject to the following conditions:—

1st.—If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

2nd.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the estate to be again put up for sale, at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

3rd.—The plots will be sold revenue free to the highest bidders above the upset price.

Number in State- ment of Govern- ment Estate.	Number on the District Roll.	Name of Estate and Pergunnah.	Approximate area in acres.			Upset Price.		
			A.	R.	P.	Rs.	As.	P.
.....	Pukri, Pergunnah Arrah	3	0	3	45	0	0
.....	Ditto	1	1	37	25	0	0

D. BARBOUR, *Deputy Collector, for Offg. Collector.*

SHAHABAD COLLECTORATE,
The 6th December 1871.



APPENDIX (No. II.) TO
The Calcutta Gazette.

WEDNESDAY, JANUARY 31, 1872.

LAND SALE NOTICES.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned Estates, in the District of Nuddea, will be put up to public and unreserved sale, at the Collector's Office of that District, on Friday, the 2nd day of February 1872, corresponding with 20th Magh 1278 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of September 1871 :—

No. 17.—Dehi Alpha, Pergunnah Bagwan; recorded proprietors, Shantiram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 4,046-2-2½, and Police Rs. 44-14-8. This mehal will be sold for recovery of Rs. 123-3-3 on account of arrears of Government revenue.

No. 24.—Bansberia, Pergunnah Shaojial; recorded proprietor, Madhupanunda Moitra; sudder jumma Rs. 646-9-11. This mehal will be sold for recovery of Rs. 243-3-8 on account of arrears of Government revenue.

No. 117.—Dehi Chandi, Pergunnah Matiarce; recorded proprietors, Mr. John Cochrane, Assignee, and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 5,123-1-4, and police Rs. 64-9-8. This mehal will be sold for recovery of Rs. 75-1-1 on account of arrears of Government revenue.

No. 243.—Dehi Hatichala, Pergunnah Bagwan; recorded proprietors, Shantiram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 1,807-8-10, and Police Rs. 21-6-8. This mehal will be sold for recovery of Rs. 69-2-2 on account of arrears of Government revenue.

No. 258-1.—Kismut Joypore, Pergunnah Joypore; recorded proprietor, Debnath Roy Chowdhry; sudder jumma Rs. 740-10-5, and Police Rs. 8-6-4. This mehal will be sold for recovery of Rs. 286-12-3 on account of arrears of Government revenue, viz. Revenue Rs. 282-9-1 and Police Rs. 4-3-2.

No. 258-3.—Kismut Joypore, Pergunnah Joypore; recorded proprietor, Parbutinath Rai Chowdhry; sudder jumma Rs. 740-10-5, and Police Rs. 8-6-4. This mehal will be sold for recovery of Rs. 288-0-2 on account of arrears of Government revenue, viz. Revenue Rs. 283-13 and Police Rs. 4-3-2.

No. 258-4.—Kismut Joypore, Pergunnah Joypore; recorded proprietor, Jadupendrunath Rai Chowdhry; sudder jumma Rs. 740-10-5, and Police Rs. 8-6-4. This mehal will be sold for recovery of Rs. 288-0-2 on account of arrears of Government revenue, viz. Revenue Rs. 283-13, and Police Rs. 4-3-2.

No. 371.—Dehi Nakasaparrah, Pergunnah Bagwan; recorded proprietors, Shantiram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 3,829-3, and Police Rs. 41-15-9. This mehal will be sold for recovery of Rs. 214-7-6 on account of arrears of Government revenue.

No. 434.—Taruf Ranaghat, Chakla Sreenagur; recorded proprietors, Issur Chunder Pal Chowdhry and others; sudder jumma Rs. 1,359-14-3, and Police Rs. 15-10-3. This mehal will be sold for recovery of Rs. 32-12 on account of arrears of Government revenue.

No. 477.—Taruf Shampore, Pergunnah Rajpore; recorded proprietors, Kala Chand Chuckravarti and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 553-8. This mehal will be sold for recovery of Rs. 21-0-8 on account of arrears of Government revenue.

No. 3230.—Packa Khoyerpore, Pergunnah Mahamed Shahi; recorded proprietors, Jogendronarain Rai Chowdhry and others; sudder jumma Rs. 6,649-9-7. This mehal will be sold for recovery of Rs. 461-6-5 on account of arrears of Government revenue.

NUDDEA COLLECTOR'S OFFICE,
The 26th December 1871.

C. C. STEVENS, *Offg. Collector.*

NOTICE is hereby given, under Section 6, Act XI. of 1859, and under Section 11, Act II. of 1871, amending Section 7, Act VII. of 1868, that the undermentioned estate, in Zillah Pubna, will be put up to public and unreserved sale, at the Collector's Office of that district, on Friday, the 16th February 1872, corresponding with 5th Falgoun 1278 B.S., for arrears of revenue, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th September 1871; the date of sale originally fixed for the 30th December 1871 having been altered, and the sale postponed to 16th February next:—

Permanently-settled-Estate.

To be sold for arrears of revenue.—Towjee No. 1172.—Alluvial increments of 15 mouzahs, *viz.* Mouzah Peerpur, Khordo Chandpur, &c., Pergunnah Islampur; Sudder Jumma Rs. 2,623-4. Mehal will be sold for arrears of Government revenue to Rs. 3,950-4 for the years 1277-78 B.S.

W. V. G. TAYLER, *Collector.*

PUBNA COLLECTORATE,
The 5th January 1872.

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned estate in the district of Tirhoot will be put up to public and unreserved sale, at the Collector's Office of that District, on Wednesday, the 28th February 1872, corresponding with the 4th Phalgoun 1279 Puslee, for arrears of revenue due on the 12th January 1872:—

No. 1886.—Mudunpore Bismath, Pergunnah Mahilla; recorded proprietors, Audit Sahai and others; sudder jumma, Rs. 670-1-7.

The share of Audit Sahai only, with sudder jumma of Rs. 23-12, will be sold for recovery of Rs. 5-7 on account of Government revenue.

TIRHOOT COLLECTOR'S OFFICE,
The 22nd January 1872.

F. M. HALLIDAY,
Collector.

اس تحریر کے رو سے خاص و عام کو دفعہ ۶ اکت ۱۱ سنہ ۱۸۵۹ ع کے مطابق اطلاع دی جائے گی کہ علاقہ جات موسومہ دیال موقعہ ضلع ترہت بعلت زر باقی و غرہ مطالبہ جنکو قوانین اور اکتوں مستمبکہ کے رو سے وصول کرنا جائز ہی اور اس زر باقی اور مطالبہ کو تا تاریخ ۱۲ ماہ جنوری سنہ ۱۸۷۲ ع تاریخ غایت ادائی مالگذاری سرکار ادا کرنا واجب تھا بالضرور تاریخ ۲۸ ماہ جنوری سنہ ۱۸۷۲ ع مطابق چہارم ماہ پہاگن سنہ ۱۸۷۹ فصلی روز چہار شنبہ کچہری ٹلکٹری ضلع ترہت میں نیلام ہوگا •

نمبر ۱۸۸۶ توزیع—محال مدنیپور بشناتہ پرگنہ مہلا کہ جس کے خانہ مالگذاری میں نام ادت سہای و غرہ کا مندرجہ ہے اور مبلغ ۶۷۰-۱-۷ بعلت باقی مالگذاری سرکار اوس کے جمع صدر ہی اور اس محال میں بعد منہای حصہ سابلان تقسیم چکا حصہ مطابق دفعہ ۳۳ قانون نوزدہم سنہ ۱۸۱۴ ع کے بتعداد ۶۴۹-۵-۷ زیر بقوارہ ہو چکا ہے باقی موازی ۱۴ گندہ حصہ ادت سہای مالک بتعداد ۲۳-۱۲ صدر جمع بعلت باقی مبلغ ۵-۷ باقی مالگذاری سرکار کے نیلام ہوگا •

ایف: ایم: ہلیدی

ٹلکٹر

المرقوم ۲۲ جنوری سنہ ۱۸۷۲ ع

NOTICE is hereby given, under Section 2, Act VII. (B.C.) of 1868, and Section 6, Act XI. of 1859, that the undermentioned estates in the district of Chittagong will be put up to public and unreserved sale, at the Collector's Office of that district, on the 2nd day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 26th day of December 1871:—

Mahal Noabad.

To be sold for arrears of Government revenue, Mouzah Chota Sonooah, Thannah Satkania.

No. 303.—Talook Chota Sonooah, Nilam Tarini Charn Chowdhri, and Ram Mohun Sen; Sudder Jumma, Rs. 1,072-0-1.

To be sold for arrears of Government revenue, Mouzah Borghona, Thannah Satkania.

No. 314.—Talook Gouri Sunker, Boidyonath Kanongo, Nilam Tarini Charn Chowdhri, and Ram Mohun Sen; Sudder Jumma, Rs. 639-0-3.

To be sold for arrears of Government revenue, Mouzah Naporah, Thannah Satkania.

No. 541.—Talook Srimoti Bishashori and Nobo Chunder Rai; Proprietors, Sreemoti Bishashori and Nobo Chunder Rai; Sudder Jumma, Rs. 633-11-9.

To be sold for arrears of Government revenue, Mouzah Bakolea, Kismut Chur Shabek Bakolea, Thannah Towa.

No. 559.—Talook Ahamed Ali, Mahomed Esaf, Korban Ali, Ajgar Ali, Srimoti Noor Bebi; Proprietors, said Ahamed Ali, Mahomed Esaf, Korban Ali, Ajgar Ali, and Srimoti Noor Bebi; Sudder Jumma, Rs. 686-4.

J. WHITMORE,
For Officiating Collector.

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned estates, in the district of Tipperah, will be put up to public and unreserved sale, at the Collector's Office of that district, on the 27th day of February 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872 :—

PERMANENTLY- SETTLED ESTATE.

To be sold for arrears of revenue.

No. 773.—Mouzah Kamalla in the 10as. 13gds. 1k. 1kl. share of zemindari Pergunnah Bardakhat ; recorded proprietor, Khwaja Absanullah ; Government revenue, Rs. 1,649-2 ; road fund, Rs. 16-8 ; is to be sold for arrears of revenue amounting to Rs. 567-2.

No. 310.—3 gds. 3k. out of a 1a. 5gds. share in Mouzah Chapitala, in the 10as 13gds. 1k. 1kl. share of zemindari Pergunnah Bardakhat ; recorded proprietors, Jagat Chandra Chaudhuri, Sib Chandra Pal ; Government revenue, Rs. 1,693-12 ; road fund, Rs. 17 ; is to be sold for arrears amounting to Rs. 6-12-9. The recorded proprietor of this 3gds. 3k. share is Sib Chandra Pal, and the Sudder Jumma of it is Rs. 20-0 10.

N.B.—A separate account has been opened by the Collector under Section 10, Act XI. of 1859, for the 1a. 5gds. share within which the 3gds. 3k. fall. The entire estate is under partition, and the above 3gds. 3k. share is now advertized for sale in accordance with the terms of Section 33, Regulation XIX. of 1814.

TIPPERAH COLLECTORATE,
The 19th January 1872.

F. COWLEY, *Officiating Collector.*

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned estate in the district of Hooghly will be put up to public and unreserved sale, at the Collector's office of that district, on Thursday, the 11th March 1872, corresponding with 2nd Choitro 1278 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th January 1872.

Class.—Permanently-settled Estates.

No. 67.—Goorbaree, Pergunnah Chowmooha ; recorded proprietors, Radhakanto Chowdry, Issur Muddon Mohun Jew Thakoor's Sabaet Gopeekristo Bose, Ornopoorna Dabee, Mangobindo Biswas, Kasseenauth Koar, Juggessur Ghose, Issur Chunder Ghose, and Makhonlaul Ghose ; sudder jumma, Rs. 2,695-15.

	Rs.	As.	P.	Rs.	As.	P.
Deduct Mangobindo Biswas' 8 annas share of Mouzah Katgara and Kasseepore, comprised in lot Goorbaree	590	6	5			
Deduct Kasseenath Koar's share of Nij Goorbaree and Hurrirampore's land 1,475 beegahs, the revenue of which is	992	2	9			
				1,582	9	2

and for which a separate account has been opened under Act XI. of 1859.

Balance share of sudder jumma of the undermentioned parties to be sold, Radhakanto Chowdoory of Goorbaree, Pergunnah Chowmooha, Issur Muddon Mohun Jew Thakoor's Sabaet Gopee Kisto Bose of Chandernagore, Pergunnah Boro, Ornopoorna Dabee of Etla, Pergunnah Chowmooha, Juggessur Ghose, Issur Chunder Ghose, and Makhonlaul Ghose of Katgoorah, Pergunnah Chowmooha, and for which separate account has not been opened, Rs. 1,113-5-10.

To be sold for recovery of Rs. 217-11-9 on account of Government revenue.

HOOGHLY,
The 25th January 1872.

F. H. PELLEW,
Offg. Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned Estates in the district of Chittagong will be put up to public and unreserved sale, at the Collector's Office of that district, on the 2nd day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 26th day of December 1871.

Class I.—Permanently-settled Estates.

To be sold for arrears of Government revenue :—

No. 39.—Taraf Ali Rohollah ; proprietor, Tripoora Churn Rai ; sudder jumma, Rs. 994-0-6.

To be sold for arrears of Government revenue :—

No. 51.—Taraf Alear Khan ; proprietors, Shahama Ali, Akbar Ali Khan, Akbar Ali Khan, and Asad Ali Khan. A separate account under Section 13, Act XI of 1859, having been opened for the share of Asad Ali Khan, bearing a jumma of Rs. 468-7-5, and the revenue of that share having been paid, the share of Shahamat Ali, Akbar Ali Khan, and Akbar Ali Khan, will be sold ; sudder jumma, Rs. 1,606-0-9.

To be sold for arrears of Government revenue :—

No. 1024.—Taraf Gobindo Anandi ; proprietors, Sotronarain, Durponarain, Jan Bebi, Mohamaya, Mahomed Ashrof, Ramjoy, Ram Chunder Dutt, Ishzn Chunder, Goluck Chunder, Doorga Churn Chowdry, Gour Chunder Mozumdar, Neel Comul Gupta, Goluck Chunder Chowdry, Pitamber Chunder Doss, Ramkumar Doss, Kali Doss, Puddolochun, Trilochun Dey, and Doolameah. A separate

account under Section 13, Act XI of 1859, having been opened for the shares of Ishan Chunder Chowdry, Goluck Chunder Chowdry, Doorga Churn Chowdry, Gour Chunder Sen, Neel Comul Gupta, Ram Coomar Doss, Goluck Chunder Doss, Srimoti Mohamaya, Pitamber Chunder Doss, Kali Doss, Sheik Doolameah Chowdry, Puddolochun Chowdry, and Trilochun Chowdry, bearing a jumma of Rs. 353-14-7, and the revenue of their shares having been paid, the shares of Sotronarain, Durponarain, Jan Bebi, Mahomed Ashof, Ramjoy, and Ram Chunder Dutt, will be sold; sudder jumma, Rs. 1,061-13-1.

To be sold for arrears of Government revenue :—

No. 1238.—Taraff Enos Jop; proprietors, Aloka, Adhoo Khan, Abool Hossein, Anwar Khan, Brejo Mohan, Surforaj, Shofur Ali, Aos Khan, Alaha Buksh, Hyder Ali, Joygopal Dutt, Korim Buksh, Moniram, Mahomed Afzal, Mahomed Samed, Mahomed Asad, Magur, Nowagish, Warrish Khan, Kurrim Buksh, Alokah, Aasin Khan, Amir Ali, and Ayar Ali Khan. A separate account under Section 13, Act XI of 1859, having been opened for the shares of Warrish Khan, Mahomed Samed, Anwar Khan, Shortoraj Khan, Aasin Khan, and Ayar Ali Khan, bearing a jumma of Rs. 581-13-10, and the revenue of their shares having been paid, the shares of Aloka, Adhoo Khan, Abool Hossein, Brejo Mohan, Shofur Ali, Aos Khan, Alaha Buksh, Hyder Ali, Joygopal Dutt, Korim Buksh, Moniram, Mahomed Afzal, Mahomed Asad, Magan, Nowagish, Korim Buksh, Aloka, and Amir Ali, will be sold; sudder jumma, Rs. 2,272-7-6.

To be sold for arrears of Government revenue :—

No. 1281.—Taraf Joynarain Kerani; proprietor, Mahomed Rofee Showdagar; sudder jumma, Rs. 563-4-6.

To be sold for arrears of Government revenue :—

No. 2203.—Taraf Nosim Chowdhari; proprietors, Jan Ali, Mohesh Chunder Sen, Nittyanundo Sen, Wahed Ali, Jugguth Chunder Sen, Frankristno Sen, Nittyanundo Sen, Wahed Ali, Jan Ali, Jugguth Chunder Sen, and Ramjan Ali; sudder jumma, Rs. 659-7-6.

To be sold for arrears of Government revenue :—

No. 2411.—Kismut Probahath, formerly Taraf Brejo Kishore; proprietors, Abool Khoer Mahomed Mohotasumbillah, Abool Fazal Mahomed Motamatillah, Bonnijan Bebi, Boistab Churn, Futteh Ali, Gour Hari Biswas, Hari Doss, Hashmat Ali, Kalikinker, Kisto Churn, Khalon, Modun Mohan, Mahomed Danis Chupprassi, Noor Bebi, Warrish, Rohoman Syad, Huri Churn, Ram Doss, Ram Doss, Ram Doss, Shorfonessa, Surruth Chunder, Surruth Chunder Rai Kanongoe, Shorindri, Munshi Tilock Chunder Biswas, Boidonath Bachoshpoti, Tilock Chunder Dutt, Ram Doss Bhattachargea, Nobo Chunder Bhattachargea, Srimoti Montaj Banoo, Sheik Mahomed Boshirullah, Amir Ali, Boidonath Bachoshpoti, Koilas Chunder Dutt, Moulvi Barkatoollah, Najir Ahamed, Noor Ahamed, Wazoddeen, Tarak Chunder Dutt, Oma Churn Dutt, Tarakinker Dutt, and Moonshi Tilock Chunder Biswas. A separate account under Section 13, Act XI of 1859, having been opened for the shares of Surrut Chunder Roy Kanongoe, Srimoti Shorindri, Abool Khoer Mahomed Mohotasumbillah, Abool Fazal Mahomed Motamatillah, Hashmat Ali, Babutmalik his mother Shorfonessa, Boidonath Bachoshpoti, Huri Churn Pal, Kristno Churn Pal, Hurri Dass Pal, Tilock Chunder Dutt, Gooroo Doss Dutt, Ram Doss, Nobo Chunder, Koilas Chunder, Mohesh Chunder, Prosono Chunder, Boidonath Bachoshpoti, Montaj Banoo, Moulvi Barkatoollah, his minor nephew Najir Ahamed, and Wajuddin, bearing a jumma of Rs. 443-7-8, and the revenue of their shares having been paid, the shares of all other proprietors will be sold; sudder jumma, Rs. 667-11-10.

To be sold for arrears of Government revenue :—

No. 2542.—Teraf Rajah Ambiah; proprietor, Akbar Ali Chowdhuri, sudder jumma, Rs. 608-12.

To be sold for arrears of Government revenue :—

No. 2562.—Taraf Rambhedro Kanongoe; proprietors, Bonijun Bebee, Bhoirub Churn, Chand, Churn, Chundi Churn Nundi, Sadak Ali Moonshie, Doorga Churn Doss, Grish Churn Doss, Nosuroollah Munshi, Tofer Ali, Kali Churn Doss, Nittyanundo, Pitamber, Raj Chunder, Ram Doss, Ram Mohun Sen, Ram Soonder Sen, Ramsoonder, Kalikinker, Tarini Sunker Kanongoe, Tripora Churn, Annoda Churn Sen, Chundi Churn Nundi, Chundi Churn Nundi, Chundi Churn Dhur, Pran Huree Lallah, Boistub Churn Podar, Ram Ruttun Surmah, Gopal Kristno Surmah, Golam Hossein, Chundi Churn Dhur, Ramshebeck Burnik, Abdoolla Nillandar, Ishan Chunder Kanongoe, Ram Ruttun Surmah, Gopal Kristno Surmah, Degambar Sen, Ojer Ali *alias* Potan, Huri Doss Dey, Aradhun, Srimoti Bishashori, Ooma Churn, Kantapersaud Hazari, Sheik Mahomed Wasil Chowdhri, Gooroo Doss Rai, Ram Chunder Chowdhari, Debi Churn Dey *alias* Deboo Mohajan, Omed Ali, Ram Doss Shikdari Raj Chunder Chowdhari, Nittyanundo Sen, Nobo Chunder, Surrut Chunder Sen, Choitanio Churn Sen, Doya Mohun Sen, Hurrinath Porohit, Ramkinker Porohit, Ramkishore Sein, Jowala Bharoti Mohunto, Gobind Chunder Rai Kanongoe, Tara Kinker Dutt, Ramkishore Sen, Aukhil Chunder Sen, Ram Buksh Hazari, Sheik Golam Hossein, Gorib Hossein Chowdhri, Mahomed Wali, Jaker Ali Chundrohadari Thakurani, and Boidonath Bachoshpoti. A separate account under Section 13, Act XI of 1859, having been opened for the shares of Ram Soonder Sen, Bahat Malik, his brother Ram Mohun Sen, Doorga Churn Doss, his brother Grish Chunder Doss, Sadak Ali Moonshi, Nittyanundo Sen, Ram Soonder, Kalikinker, Kanta Persaud Hazari, Babut Malik, Sustu Churn Chowdhari, Chundi Churn Nundi, Ramruttun Surmah, Gopal Kristno Surmah, Jowal Bharoti Mohunto, Babatshare Arjoon Bharoti Mohunto, Pitamber Kanongoe, Gooroo Doss Rai, Malik Pitamber Kanongoe, Govind Chunder Kanongoe, Golam Hossein Chowdhari, Ishan Chunder Kanongoe, Huri Doss, Aradhun, Ramshebeck Burnick, Digambar Sen, Omed Ali, Nittyanundo Sen, Surruth Chunder Sen, bearing a jumma of Rs. 516-15-2, and the revenue of their shares having been paid, and the shares of Pitamber Kanongoe Malik, Tara Kinker Dutt, having been already sold on 22nd December 1871,

bearing jumma of Rs. 6-11-11, the shares of all other proprietors will be sold; sudder jumma, Rs. 918-15-7.

To be sold for arrears of Government revenue:—

No. 2933.—Taraf Shasiram Kanongoe; proprietors Afzal, Aitan, Abootalif, Brindaban Sein, Bishumber, Rejoanuddin, Bhikan Chunder, Bholanath, Chotronarain, Digamber Chunder, Doorga Churn, Doorga Mohun, Gogun Chunder, Gonesh Chunder, Gopeenath, Golam Basid, Golam Moksad, Golam Ali, Gopal Dass, Gopal Dass Sein, Gopinath, Golam Ali, Gouri Kanto, Gour Soonder, Jug Mohun, Jugguth Chunder, Jugguthnath Sein, Jan Ali, Jooromoni, Kristo Chunder Kanongoe, Kristo Chunder Kanongoe, Kristo Mohun Goocho, Koolo Chunder, Lukhi Chunder Rai, Mahomed Ashrof Jemadar, Magan Dass Sen, Magan Chunder, Nittyanundo Kanongoe, Nittyanundo Kanongoe, Nittyanundo, Neelkanto Poorohit, Neelkanto, Nittyanundo Kanongoe, Nittyanundo Kanongoe, Nemy Churn Rai, Nittyanundo, Neamutoollah, Warrish, Oopendro Chunder, Prosono Singh, Prosono Coomari, Poorno Chunder Sen, Peary Mohun, Rohimonissa, Russick Chunder, Ramdoolal, Ramdoyal Dey, Ramkanto, Ramdoyal, Ramjoy Potdar, Ramlochun Sen, Rehanuddin, Renooka, Surruth Chunder, Shaha Mahomed, Shahabuddin, Shamsoonder, Tiloke Chunder, Tofan Ali, Lall Mahomed Hazi, Golam Ali Nazir, Shoorbrati *alias* Shoorjomoni Surdar, Srimoti Beshashori, Mahomed Rohimullah Mohesh Chunder, Mahomed Kamil Chowdhari, Isaf Ali, Nejamut Ali, Mahomed Ali, Monohur Khan, Ujir Ali, Uma Charan Ghose, Doorga Churn Sein, Jugguth Chunder Sein, Modun Mohun, Ramdoolal, Ramanundo, Doorga Churn, Chundi Churn Surmah, Sheik Asanoollah Chowdhari, and Shoodharam Surkar. A separate account under Section 13, Act XI of 1859, having been opened for the shares of Gopal Dass Sein and Degumber Kanongoe and others, bearing a jumma of Rs. 642-1-6, and the revenue of their shares having been paid, the shares of Srimoti Oloka, Ramdoyal Sen, Sreemoti Brojobashi, Juggut Chunder Sen, Shoodaram Surkar Nilamdar babut Frankristno, Peary Mohun, Doorga Mohun, Gour Chunder, will be sold; sudder jumma, Rs. 826-14-3.

To be sold for arrears of revenue:—

No. 3113.—Taraf Sheermustkhan Chowdhari; proprietors, Akbar Ali Khan, Dewan Behi, Jenat Ali Khan, Mokhool Ali, Milkiat Fuzl Ahamed minor, and Ramsoonder. A separate account having been opened for the share of Fuzl Ahamed minor, and the sudder jumma of that share, Rs. 165-10, and the shares of all other proprietors, will be sold; sudder jumma, Rs. 527-6-6.

To be sold for arrears of revenue:—

Mehal Lakheraj resumed, Mouzah Borghope, Thaannah Satkania.

No. 13407.—Taluk Gouri Sunker, Boidonath Kanongoe; proprietors, Grish Chunder Rai and Lolita Thakurani; sudder jumma, Rs. 701-4-3.

J. WHITMORE,
For Offg. Collector.

NOTICE is hereby given, under Section VI, Act XI, of 1859, that the undermentioned Estate in the district of Furreedpore will be put up to public and unreserved sale, at the Collector's Office of that district, on the 4th day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872.

No. 2793.—Taluk Amanullah, in Pergunnah Jalalpur; recorded proprietors, Amanullah and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 1,515-4-3½. This mehal will be sold for recovery of Rs. 32-13-0¾ on account of arrears of Government revenue.

A. J. FRASER,
*Deputy Collector in charge.**

FURREEDPORE COLLECTORATE,
The 27th January 1872.



The Calcutta Gazette.

WEDNESDAY, FEBRUARY 7, 1872.

REGISTERED
No. 50.

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Government of Bengal.

LEGISLATIVE DEPARTMENT.

THE following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations on the 20th January 1872, and was referred to a Select Committee who are to report thereon after the 24th February next:—

THE BENGAL MUNICIPALITIES BILL, 1872.

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A Bill to amend and consolidate the law relating to Municipalities.

WHEREAS it is expedient to amend and consolidate the law relating to Municipalities within the territories subject to the government of the Lieutenant-Governor of Bengal, and to make better provision for the self-government of towns and places within the said territories, for the maintenance of police, for the conservancy and improvement of such towns and places, for the diffusion of education therein, and for other objects of utility calculated to promote the health, comfort, or convenience of the inhabitants of the said towns; It is enacted as follows:—

Preamble.

1. This Act may be cited as the "Bengal Municipalities Act, 1872."

PART I.—PRELIMINARY.

Short title.

2. This Act shall be divided into thirteen several heads or parts:—

the *first* relating to preliminary matters;
the *second* relating to municipal authorities;
the *third* relating to municipal taxation;
the *fourth* relating to the mode of recovery of municipal taxes;
the *fifth* relating to the municipal fund and its application.
the *sixth* relating to the registration of births and deaths;
the *seventh* relating to the municipal police;
the *eighth* relating to the intervention by Government in municipal affairs.
the *ninth* relating to various municipal regulations for conservancy and otherwise;
the *tenth* relating to municipal markets;
the *eleventh* relating to the jurisdiction of Commissioners in municipal and other cases;
the *twelfth* relating to third class municipalities;
the *thirteenth* relating to miscellaneous matters.

3. The following words and expressions in this Act shall have the several meanings hereby assigned to them, except where a different intention shall appear from the context, (that is to say)—

"Magistrate of the district" means the chief officer charged with the executive administration of a district in criminal matters by whatsoever designation such officer is called.

"Magistrate" means the officer exercising all or any of the powers of a Magistrate, and charged with the immediate executive administration in criminal matters in any sub-division of a district, within which any place to which this Act may be extended may be situated, by whatsoever designation such officer is called. In respect to any such place which is not situated within a sub-division of a district, the powers by this Act conferred on the Magistrate may be exercised by the Magistrate of the district or by a Joint-Magistrate.

"Sub-divisional officer" means the officer in executive charge of a sub-divisional district.

"Municipality" means any place to which this Act or part thereof shall have been extended. A Municipality created under this Act shall be distinguished as a first class Municipality, or as a second class Municipality, in manner as in the next succeeding section is provided. Any place to which Part XII of this Act shall have been extended shall be deemed to be a third class Municipality.

"The Commissioners" means the persons appointed or elected by the rate-payers to conduct the affairs of any Municipality under this Act, and shall include ex-officio Commissioners under this Act.

"House" includes any hut, shop, or warehouse.

"Place" includes any town, village, hamlet, suburb, bazaar, station, or tract of country.

"Land" includes fields, plantations, and gardens.

"Bazaar" includes any place of trade where there is a collection of shops or warehouses, and any place where a market is held.

"Road" means any road, street, square, court, alley or passage, whether a thoroughfare or not, over which the public have a right of way, together with such land (not being private property) whether covered or not by any pavement, verandah, or other erection or structure, as may be between the roadway and the main wall of any house or houses adjacent thereto; and also the roadway over any public bridge or causeway within the place; and the expression "in or near any road" designates any site within the place. Provided that nothing in this section shall be taken to interfere with any easement enjoyed by any person in respect of such land at the date of the passing of this Act.

"Owner" means the person for the time being receiving the rent of the land or premises, whether paid in money or in kind, or in charge of the thing in connection with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive the rent if such land or premises were let to a tenant. Provided that no person receiving the rent of land or premises as agent for another person shall be liable to make any outlay by this Act required to be made by the owner of such land or premises in excess of the amount of the funds, or of the value of the produce belonging to the owner which he may have in his possession; nor shall he be subject to any penalty if he can prove that he has made the outlay required to the extent of such funds.

"Official year" means the year beginning on the first day of April, or such other date as may hereafter be fixed by the Lieutenant-Governor of Bengal by notification in the *Calcutta Gazette*.

4. All the provisions of this Act, except those contained in Part XII, shall have effect in any place not being within the limits of the town of Calcutta and of the southern portion of Hastings, as defined by Act V of 1868 (passed by the Lieutenant-Governor of Bengal in Council), to which the Lieutenant-Governor of Bengal may extend the same, and from such date as may by him be specified.

by notification in the *Calcutta Gazette*. Provided that every such notification shall specify such provisions of Parts IX and X of this Act as are thereby extended to such place, and all provisions contained in the two last mentioned parts as are not specially mentioned in the said notification shall be deemed to be of no force or effect whatever in the place to which such notification applies. From and after the date mentioned in the said notification such place shall be deemed and taken to be created a Municipality for the purposes of this Act; and it shall be lawful for the Lieutenant-Governor to define the limits of such Municipality, and from time to time to alter or amend such definition, and the Lieutenant-Governor shall declare at the time of extending the said Act to such place, whether the same shall, for the purposes of this Act, be a first class or a second class Municipality, and may at any time thereafter by notification alter the class. The Lieutenant-Governor may further, from time to time, by notification in the *Calcutta Gazette*, declare to be united for the purposes of this Act, any number of towns or villages or parts thereof; provided that no portion of this Act shall be extended to any village inhabited by persons more than one-half of whom may be employed in agriculture only, or dependent for support on lands so employed, or habitually exercising trades and occupations only for the use of persons so employed, except the provisions of Parts XII and XIII of this Act. All the provisions of Parts XII and XIII of this Act shall have effect in any place to which the same may be extended by the Lieutenant-Governor or by any officer empowered in that regard under Section 202 of this Act.

5. From and after the creation of any Municipality under the provisions of the next preceding section, the provisions of the Acts named in Schedule (A) hereto annexed shall cease to have effect therein, except as to any assessment made, or as to any act done, or as to any liability incurred, or as to any money due, or as to any proceedings theretofore commenced. Provided that the repeal by this Act of any enactment shall not affect any Act in which such enactment has been applied or referred to. And all references made to any of the Acts named in the said schedule in subsequent Acts, orders or contracts, shall be read, so far as the context will allow, as if made to this Act.

6. All lands, buildings, works, and hereditaments, utensils, materials, books, plans, maps, papers, effects, securities, and monies whether derived under the Acts mentioned in Schedule (A) appended to this Act, and other property, movable and immovable, of what nature or kind soever, and all interest therein, whether vested, contingent, or in remainder which shall, on the date on which this Act shall take effect in such town, be vested in, or held in trust for, the Commissioners or Committee appointed under any of the said Acts, who shall hereafter in this Act be designated the late Commissioners, or which would have been vested in, or held in trust for, such Commissioners but for the passing of this Act; and all such estate and interest of and in the same respectively as shall then be, or would have been in, or in trust for, the said late Commissioners or any of them, with all rights of way and other rights

and easements now used and enjoyed by the said Commissioners shall, on and from the date when this Act comes into operation in such town, be vested in the Commissioners under this Act and their successors; and all persons who shall then owe any money to the late Commissioners, or to any person on their behalf, shall pay the same to the Commissioners under this Act, or as they shall direct: and all monies which shall be then due, and owing by, or recoverable from, the late Commissioners, shall be paid by, or be recoverable from, the Commissioners; and all contracts, agreements, mortgages, bonds, covenants, and securities made or entered into before this Act comes into operation to, with, or in favor of, or by, or for, the said late Commissioners, or any of them, or any person on behalf of such late Commissioners; and all rights of action and suit arising out of contract or otherwise—shall take effect, and may be proceeded on and enforced, as far as circumstances will admit, in favor of, by, against, and with reference to the Commissioners under this Act in such manner as the same would have taken effect, and might have been proceeded on and enforced in favor of, by, against, and with reference to the said late Commissioners, or any of them, if this Act had not been passed.

7. No action, suit, prosecution, or other proceedings whatsoever, commenced or carried on either by or against the late Commissioners previously to the coming into operation of this Act, shall abate, or be discontinued, or prejudicially affected by this Act, but shall continue and take effect both in favor of and against the Commissioners, in the same manner in all respects as the same would have continued and taken effect in relation to the late Commissioners, or any of them, if this Act had not been passed: and all decrees and orders made, and all fines and penalties imposed and incurred, respectively, previously to the coming into operation of this Act, shall and may be enforced, levied, recovered, and proceeded for, and all administrative proceedings commenced previously to the coming into operation of this Act shall and may be continued, proceeded with, and completed in such or the like manner as if this Act had not been passed, the Commissioners under this Act being, in reference to the matters aforesaid, in all respects substituted for the late Commissioners.

PART II.—MUNICIPAL AUTHORITIES.

Chapter I.

Municipal Commissioners.

8. In any Municipality created under Part I of this Act, the Lieutenant-Governor shall, if the same shall have been declared by him to be a first class Municipality, and the said Lieutenant-Governor or any officer whom the Lieutenant-Governor may authorize in that behalf shall, if the same shall have been declared by the said Lieutenant-Governor to be a second class Municipality, from time to time appoint or cause to be elected, in manner as hereinafter provided, not more than seven and not less than three persons to be Commissioners for carrying out in such Municipality the purposes of this Act.

9. No person shall be appointed a Commissioner or a Member of a Ward Committee under this Act in any Municipality, who does not either reside or hold land or buildings therein or within five miles from any part of the limits thereof: provided also that when the mode of municipal taxation to be adopted therein shall have once been determined, no person shall be appointed therein a Commissioner or member of a Ward Committee who does not pay municipal taxes to the Commissioners thereof. Subject to the provisions of Section 12 every person so appointed shall continue in office three years, or until his successor shall have been appointed, and shall be eligible for re-appointment. The Lieutenant-Governor may from time to time accept the resignation of any such Commissioners or Commissioner, or may remove any such Commissioners or Commissioner for misconduct or neglect of duty, add to their number, and fill up vacancies occurring among them.

10. In addition to the Commissioners to be appointed or elected as aforesaid, the Magistrate of a district and the Magistrate in charge of a sub-division of a district, shall be ex-officio Commissioners of every Municipality situated within their respective jurisdictions, and it shall further be competent to the Lieutenant-Governor to appoint as a Commissioner of any such Municipality any officer in the service of Government holding a salaried office in the district in which the same is situate: provided that not more than one-third of the whole number of Commissioners shall be persons holding salaried offices in the service of Government, unless such persons be elected to be Commissioners under any of the provisions in this Act contained.

11. If at any time it shall appear to the Lieutenant-Governor of Bengal to be advisable that a certain number of the Commissioners of any Municipality shall be elected by the rate-payers, it shall be competent to the said Lieutenant-Governor to take measures for the election of such Commissioners by the rate-payers, subject to such rules in regard to qualification, election, and discharge as he may think fit. Subject to the provisions of Section 12 the persons so elected shall continue in office for the term of three years, or until their successors have been elected, and shall be eligible for re-election. The Lieutenant-Governor may from time to time accept the resignation of any of the Commissioners so elected, or may remove any of such Commissioners for misconduct or neglect of duty, and may provide for filling up vacancies by election.

12. When Municipal Commissioners or any Ward Committee shall be for the first time appointed or elected in any Municipality, such number of the members thereof as the Commissioner of the Division may determine, and being not more than one-third of the whole, shall retire at the end of one year, and another equal number at the end of two years, and the rest at the end of three years, to be computed from the first day of the official year next following the date of the appointment or election of such Commissioners or Committee. The members who shall retire at the end of the first and

second years respectively shall be decided by lot. But the ex-officio members appointed under Section 10 of this Act shall not be liable to retirement under this Section. Any person appointed or elected to a vacancy caused by the withdrawal, or removal, or death of another member shall fill such vacancy for the unexpired remainder of the term for which the outgoing member may have been elected or appointed. The Chairman shall keep a roll in which the names of the Seniority of members. Commissioners shall be entered in order of seniority according to the dates of their appointment or election. In case of two or more Commissioners being appointed or elected on the same day, the Chairman shall decide the order of seniority between them.

13. The Magistrate of a district, or the Magistrate in charge of a sub-division, if delegated by the Magistrate for the purpose, shall be ex-officio Chairman of the Commissioners for any Municipality situate within the district or sub-division under his charge. The Commissioners shall elect their own Vice-Chairman, who shall hold office for one year from the date of his election, and who shall be eligible for re-election at the end of such year.

14. The Commissioners shall have and use a common seal, and shall have their names engraved thereon in legible characters in the English language, and also in the vernacular language of the district. All contracts entered into in respect of any sum exceeding twenty rupees shall be in writing, and shall be sealed with the common seal of the Commissioners, and on their behalf, in the presence of at least two of the Commissioners, one of whom shall be the Chairman, or in the absence of the Chairman, the Vice-Chairman, who shall certify the same by affixing their signatures as witnesses at the foot of the instruments. All such contracts shall be varied, or discharged in a similar manner.

15. The Commissioners shall sue and be sued in the name of their Chairman by the description of "The Chairman of the Commissioners of," and in such name so described, they shall be competent to hold property, movable and immovable, to them and their successors as a body corporate, and to convey the same and to enter into all necessary contracts for the purposes of this Act.

CHAPTER 2.

Property and Contracts of the Commissioners.

16. All public streets in any Municipality (not being private property) existing at the time this Act comes into operation, or which shall afterwards be made, and the pavements, stones, and other materials thereof, and also all erections, materials, implements, and other things provided for such streets, shall vest in and belong to the Commissioners and their successors. But it shall be competent to Government from time to time, by notification, to exclude any road or street from the operation of this Act, and to cancel such notification wholly or in part.

17. It shall be lawful for the Commissioners to agree with the person or persons in whom the property in any street is vested, to take over the property therein, and after such agreement to declare, by notice in writing put up in any part of such street, that the same has become a public street. Thereupon such street shall vest in the Commissioners and their successors, and shall thenceforth be repaired and kept up out of the Municipal Fund.

Commissioners may with consent of owners take over and repair certain streets.

18. All or any hospitals, dispensaries, schools, rest-houses, markets, tanks, and wells, not being private property, or the property of a religious institution or society, and all medicines, furniture, and other articles appurtenant thereto, not being private property, which at the time this Act comes into operation in any town, shall be found therein, may, by notification of the Lieutenant-Governor, be vested in the Commissioners, and thereupon all endowments or funds belonging to such hospitals, dispensaries, schools, or rest-houses shall be transferred to and vested in the Commissioners as trustees, to hold and apply the same to the purposes to which such endowments and funds were lawfully applicable at the time of such transfer. Provided always that no such notification shall be issued until one month after the intention to transfer such property shall have been notified in English and in the vernacular language of the district in such manner as the Lieutenant-Governor shall from time to time direct.

Existing hospitals, schools, rest-houses, &c., to be vested in the Commissioners.

19. The Commissioners may agree with the owners of any land for the purchase thereof for the purposes of this Act, and may sell any land not required for such purposes either together or in parcels, and the proceeds of such sale shall be applied for the purposes of this Act.

Power to purchase and sell lands.

20. When the Commissioners may be unable to agree with the owner of any land for the purchase thereof, the Lieutenant-Governor of Bengal may, upon representation of the Commissioners, and after such enquiry as may be thought proper, declare that the land is needed for a public purpose, and may order proceedings for obtaining possession of the same for the Government, and for determining the compensation to be paid to the parties interested, according to any law now or hereafter to be in force for the acquisition of land for public purposes. On payment by the Commissioners of the compensation awarded, such land shall vest in them for the purposes of this Act.

Mode of ascertaining compensation for land, &c.

CHAPTER 3.

Their mode of transacting business.

21. The Commissioners shall keep an office where they shall meet for the transaction of business at least twice in every month, and as often as a meeting shall be called by the Chairman or Vice-Chairman, and all questions which may come before them at any meeting shall be decided by a majority.

Commissioners to keep an office for the transaction of business.

22. The Chairman, or, in his absence, the Vice-Chairman, shall preside at every such meeting, and in the absence of both the Chairman and Vice-Chairman, the Commissioners shall choose some one of their number to preside. In cases of equality of votes the President shall have a casting vote.

Who to preside at meetings of the Commissioners.

23. No business shall be transacted at a meeting unless at least four Commissioners be present.

Quorum.

24. In any case of emergency, the Chairman, or, in his absence, the Vice-Chairman, shall exercise all the powers vested by this Act in the Commissioners. Provided that it shall not be lawful for the Chairman or the Vice-Chairman to exercise any power which it is by this Act expressly declared shall be exercised by the Commissioners at a meeting. Any Chairman or Vice-Chairman acting under this section shall inform the Commissioners thereof at the next meeting held thereafter.

The Chairman or Vice-Chairman to exercise, with certain exceptions, the powers of the Commissioners.

25. The Chairman shall from time to time appoint all such overseers, clerks, and subordinate officers and servants as he may think necessary and proper to assist in the execution of this Act, and may from time to time remove any of such persons and appoint others in their places. And out of the Municipal Fund he shall pay, or cause to be paid, such salaries to the said persons respectively, as may from time to time be determined by the Commissioners at a meeting; or, in case of absence on leave, such portion thereof as may appear to the Commissioners to be reasonable. He may, with the sanction of the Commissioners, make such rules as he may think fit as to the manner in which, and as to the persons by whom, all duties connected with the collection of the tax or the preparation of the assessment, shall be performed, provided such rules be in all respects consistent with the provisions in this Act contained. Provided that no salary amounting to more than one hundred and fifty rupees a month shall be assigned to any officer or clerk by Municipal Commissioners under this Act without the sanction of the Commissioner of the Division. He shall also take from every collector of Municipal taxes, duties, or tolls, such security for the sums collected by him as he may think proper.

Appointment of overseers, clerks, and subordinate officers.

CHAPTER 4.

Ward Committees.

26. It shall be lawful for the Magistrate, on the recommendation of the Commissioners at a meeting, to divide any Municipality into wards, and thereupon there shall be appointed for each ward not less than three persons qualified to be Commissioners, whether such persons be or be not Commissioners for the time being, to be members of the Ward Committee, and the said Magistrate may define the limits of the ward for which any Ward Committee may be appointed or elected. All question regarding the removal, resignation, and filling up vacancies among the members of Ward Committees shall be settled by the Commissioner at a meeting.

Power to appoint Ward Committees.

27. A Ward Committee shall exercise, within the limits of their ward, as defined by the Magistrate, all or any of the powers of Commissioners described in Sections 25, 52, 53, 61 to 68 inclusive, 113, 115, and in such sections of Part IX of this Act as shall be in force within the municipality, which the Commissioners at a meeting shall have delegated to them. Sections 21, 22, and 24 of the Act shall, as far as may be convenient, be applicable to Ward Committees.

28. The Chairman of each Ward Committee shall be appointed by the Magistrate. The Chairman of the Commissioners, and each Ward Committee may, if it see fit, elect their own Vice-Chairman from among their own number.

CHAPTER 5.

General Provisions

29. No Commissioner or member of a Ward Committee shall be personally liable for any contract made, or expense incurred by or on behalf of the Commissioners, but the funds, from time to time in the hands of the Commissioners, shall be liable for, and chargeable with, all contracts and expenses duly incurred as aforesaid. Every Commissioner or member of a Ward Committee shall be personally liable for any wilful misapplication of money entrusted to the Commissioners, to which he shall have been a party, and he shall be liable to be sued for the same.

30. No Commissioner or member of a Ward Committee, or servant of the Commissioners or Committee, shall be interested, directly or indirectly, in any contract made with the Commissioners. And if any such person be so interested, he shall thereby become incapable of continuing in office or employment, and shall be liable to a fine not exceeding five hundred Rupees. Provided always that no person by being a shareholder in, or member of, any incorporated or registered company, shall be disqualified from acting as a Commissioner or member of a Ward Committee by reason of any contract entered into between such company and the Commissioners. Nevertheless, it shall not be lawful for such shareholder or member to act as a Commissioner or member of a Ward Committee in any matter relating to any contract entered into between the Commissioners and such company.

PART III.—MUNICIPAL TAXATION.

CHAPTER 1.

Power of the Commissioners to impose Taxes, Duties, and Tolls.

31. It shall be lawful for the Commissioners of any Municipality at a meeting to impose, within the limits of such Municipality, any one or more of the following taxes, duties, and tolls, at such rate as the Commissioners shall see fit, not exceeding the maximum in any case hereinafter mentioned and prescribed:—But no tax duty or toll imposed by the Commissioners under this section shall

be levied until the sanction of the Lieutenant-Governor shall have been obtained to such levy:—

(a)—An annual tax on persons residing in or owning property in the Municipality, according to the circumstances and the property to be protected of the persons liable to pay the same. Provided that no person who resides outside the limits of the Municipality shall be assessed according to his circumstances, but only in regard to the property which he possesses within the Municipality; and that the average annual tax on each holding shall not exceed Rs. 4 in Municipalities of the first class, and Rs. 2 in Municipalities of the second class.

(b)—A tax not exceeding $7\frac{1}{2}$ per cent. on the annual value of houses, buildings, and lands situated within the limits of the Municipality exceeding Rs. 6 per annum, to be paid by the owners thereof.

(c)—A tax on carriages, horses, and elephants, kept or used within the limits of the Municipality; and a fee on the registration of carts and other vehicles.

(d)—A tax on trades and callings carried on and exercised within the said limits.

(e)—A tax on processions, and any public ceremonies not exclusively religious, and requiring the attention of the police, and performed within the said limits.

(f)—Duties on articles entering the limits of the Municipality, or dues on articles sold at markets or hâts, according to a table of rates sanctioned by the Lieutenant-Governor, and subject to such rules and exceptions as the Lieutenant-Governor shall direct.

(g)—Tolls on vehicles and beasts of burden entering the limits of the Municipality, according to a scale sanctioned by the Lieutenant-Governor; and tolls on ferries within the said limits.

CHAPTER 2.

Taxes on persons.

32. When it shall have been determined that an annual tax on persons according to their circumstances and property shall be imposed under this Act in any Municipality, the Commissioners or the Ward Committee shall prepare an assessment in respect thereof upon the several persons liable to be assessed within the Municipality or Ward for which such Commissioners or Committee shall be appointed, and shall prepare a list which shall specify every parcel of land, house, or other holding on account of the occupation of which any person is liable to be assessed, the name of the person liable to be assessed in respect of each such holding, the trade, business, or other description of such person, and the amount payable quarterly by such person. It shall be competent to the Commissioners or to a Ward Committee or to the Magistrate to omit from the list prepared under this section any person who may by them or him be deemed too poor to be assessed to the tax leviable under this Chapter.

33. The Commissioners or the Ward Committee shall, if the Commissioners so decide, instead of preparing a new assessment for any year, revise and amend the assessment then in force.

Existing assessment may be revised.

34. When any assessment shall have been prepared, or shall have been revised and amended by any Ward Committee, such Ward Committee shall forthwith forward to the Commissioners the list containing the same, and such Commissioners shall examine, and, if necessary, amend and settle it.

Commissioners to examine assessment of Ward Committee.

35. When an assessment shall have been prepared, or revised and amended directly by any Commissioners, and not by a Ward Committee, such Commissioners shall forward to the Magistrate a list containing the same, and the Magistrate shall examine, and, if necessary, amend and settle it.

Magistrate may amend and settle assessment as made or revised by the Commissioners.

36. When the assessment in any Municipality shall have been so made and settled as provided by the preceding sections, the Magistrate shall sign the list, and shall cause one copy thereof, together with a notification in the form in Schedule (B) to this Act annexed, or to the like effect, and written in the language of the province in which such Municipality is situate, to be put up in some conspicuous place therein or in the division thereof for which such assessment has been made; and a written copy of the said list to be deposited in his own office. So soon as the copies of the list shall have been so hung up and deposited, public proclamation shall be made throughout such Municipality by beat of a drum notifying that such copies have been so hung up and deposited, and that the copy so deposited in the Magistrate's office is open to inspection.

Assessment to be published.

37. Unless and until revised and amended as herein is provided, every assessment, as settled under Section 34 or Section 35 shall be valid for three years, and until a new assessment shall be made. In case the occupant of any property included in any assessment shall be changed before a new assessment be made, the new occupant shall be liable in respect of such property for any portion of the amount so assessed which shall have become payable during his occupation; and after notification to such person, the Magistrate may cause his name to be substituted in the said list for the name of the former occupant.

Assessment to stand good for three years.

Change of occupation before a new assessment.

38. Whenever the period for which any assessment is valid, as provided in Section 37 of this Act, shall be about to expire, notwithstanding anything hereinbefore contained, it shall be lawful for the Magistrate, instead of requiring any Commissioners or Ward Committee to prepare a new assessment, or to revise and amend the assessment then in force, to adopt the said assessment as the assessment for the year next following.

Power to adopt old assessment.

39. If no new assessment be made and published before the expiration of the first three months of any year, for which no assessment valid under the provisions of Section 37 shall be in force, the assessment which was in force at the close of the preceding year shall be deemed to be the assessment for the current year.

Old assessment to be continued if new not made.

40. As soon as possible after an assessment shall have been adopted under Section 38, or shall have taken effect for the current year under the last preceding section, the Magistrate shall, in the manner provided in Section 36 for giving public notice that copies of the list of assessment have been hung up and deposited, give public notice that the assessment in force at the close of the preceding year will continue to have effect during the current year, but it shall not be necessary to hang up fresh copies of such list; and every person whose assessment may be so continued shall be at liberty to appeal against such assessment as if it were a new assessment made upon him.

Notice of adoption of old assessment to be given.

41. Any person who shall have been assessed by any Commissioners, of whom the Magistrate has not been appointed a member, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property, or his liability to be assessed, may appeal on unstamped paper to such Commissioners at a meeting; and in case such Commissioners shall not grant the prayer of such appeal, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary, by examination of the appellant on oath or solemn affirmation or otherwise, may confirm the assessment or amend the same. In case the Magistrate confirm the assessment, he may order that the appellant shall pay such reasonable costs as may have been incurred in the proceedings on his appeal. The decision of the Magistrate in such cases shall be final, and no objection shall be taken to any assessment, nor shall the liability of any person to be assessed be questioned in any other manner or by any other court. Provided that no appeal shall be received after the expiration of one month from the time of the notification of the assessment prescribed by Sections 36 or 40 or of the notification of the substitution of the name of an occupier under Section 37, unless the Magistrate, upon reasonable cause shown, shall extend the time for receiving such appeal.

Appeal from assessment made by Commissioners.

Limitation of appeal.

42. Any person who shall have been assessed by Commissioners of whom the Magistrate has been appointed a member, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may apply to the Commissioners for a review of the assessment so far as regards himself; and with regard to such applications, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41,

Appeal against assessment when Magistrate a member of committee.

and the orders passed by the Commissioners on such application shall have the same effect and finality as orders passed by the Magistrate under the said section. Applications under this section to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under Section 41.

43. Any person who shall have been assessed by a Ward Committee, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may appeal to the Commissioners. And with regard to such appeals, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41, and the orders passed by the Commissioners at a meeting on such appeals shall have the same effect and finality as orders passed by the Magistrate under the said section. Appeals to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under the said section.

44. It shall be lawful for the Magistrate at any time to require any Commissioners or Ward Committee, as the case may be, to make an assessment on account of the occupation of any house which may have been constructed, or any house or other holding which may have become liable to assessment after the general assessment which may then be in force shall have been made, or which may have been by mistake or accident omitted from such assessment. Notice of the amount assessed in accordance with such requisition shall be given to the person so assessed, who may appeal or apply against such assessment according to the provisions of Sections 41, 42, or 43, within one month after the service of such notice.

45. It shall be lawful for any person upon whom any assessment shall have been made, who shall, during the period for which such assessment is valid have ceased to occupy any property in respect to which he may have been assessed, or whose property to be protected, and circumstances may have changed during the period aforesaid, to apply on unstamped paper to the Commissioners; and in case such Commissioners shall not grant the prayer of such application, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary by examination of the applicant on oath or solemn affirmation, or otherwise, may amend the assessment of such applicant as to him shall appear just, or may confirm the same; and in case he shall confirm the said assessment, may order that the applicant shall pay such reasonable costs as may have been incurred by reason of such application. The decision of such Magistrate upon such application shall be final.

46. The Commissioner of the division, with the sanction of the Government, may at any time direct the Magistrate to revise, or to cause to be revised by the Commissioners or Ward Committee,

the assessment of any Municipality, specifying the reasons which, in his opinion, render such revision necessary, and the Magistrate shall, according to such direction, revise, and if necessary amend the same, or cause it to be revised and amended.

CHAPTER 3.

Taxes on houses.

47. When it shall be determined that a tax on the annual value of houses, buildings, and lands shall be imposed in any Municipality, such tax shall be paid by the owners of such houses, buildings, and lands by quarterly instalments, except as hereinafter provided.

48. The gross annual rent at which the houses, buildings, and lands liable to the tax may be reasonably expected to be let, shall be deemed to be the annual value of such houses, buildings, and lands, and such value shall accordingly be fixed by the Commissioners from year to year commencing from the date on which this Act shall have come into operation.

49. Whenever any house or building belongs to one owner, and the ground on which the same stands, and which is usually occupied therewith, belongs to another, it shall be lawful for the Municipal Commissioners to assess such house or building and ground together at one consolidated rate. The amount so assessed shall be payable by the owner of the house or building, who shall thereafter be entitled to deduct from the rent which he pays for the ground, such proportion of the tax so paid by him as is equal to the proportion which his rent bears to the annual value of the whole property assessed.

50. If the sum due on account of any tax from the owner of any house, building or land remains unpaid after the notice of demand has been duly served, and such owner be not resident within the place, or the place of abode of such owner be unknown, the Municipal Commissioners may demand the amount from the occupier for the time being of such house, building, or land, and on non-payment thereof, may recover the same by distress and sale of any goods and chattels found on the premises, and whenever such tax shall be paid by or recovered from such occupier, he may deduct, from the next and following payments of his rent, the amount which may be so paid by or recovered from him. Provided that no arrear of rate, which has remained due from the owner of any house, building, or land for more than one year, shall be so recovered from the occupier thereof. Provided also that if the tax so deducted is a consolidated tax payable by the owner of a house or building under the next preceding section, the same shall, after such deduction, be deemed to have been paid by such

owner within the meaning of the last mentioned section.

51. The Commissioners shall, at a meeting to be held as soon as may be after their appointment, assess or determine the rate of such annual tax to be levied from the date on which this Act may come into operation till the expiration of the current year, and at a meeting not less than fifteen days before the expiration of each year, shall determine the rate of such tax for the ensuing year.

52. The Commissioners may require the respective owners or occupiers of the houses, buildings, and lands to furnish them with returns of the measurements and of the rent or annual value thereof, and they, or any person appointed by them for that purpose, at any time between sun-rise and sun-set, may enter, inspect, and measure any such houses, buildings or lands, after having given forty-eight hours' previous notice of their intention to the occupier thereof. When the valuation of the houses, buildings, and lands, shall have been completed, the Commissioners shall cause lists containing the valuation and assessment to be made out, and shall give public notice thereof, and of the place where the lists or copies thereof may be inspected; and every person claiming to be the owner or occupier of property included in the assessment, or the agent of such person, shall be at liberty to inspect such lists, and to make extracts therefrom, without the payment of any fee.

53. The Commissioners shall at the same time give public notice of a day and hour, not being less than fifteen days from the publication of such notice, when they will proceed to revise the said valuation and assessment; and in all cases in which any property is for the first time valued, or the valuation is increased, shall give special notice thereof to the owners or occupiers of such property. All appeals against such valuation and assessment shall be made at or before the time fixed in the notice.

54. After the appeals have been inquired into, and after the revision of the valuation and assessment has been completed, the amendments made in the lists shall be authenticated by the signature of not less than three of the Commissioners, who shall at the same time certify under their signatures that no valid objection has been made to the valuation and assessment in the said lists, except in the cases in which amendments have been made as shown therein, and subject to such amendments as may thereafter be duly made, the tax so assessed shall be deemed to be the tax for the whole year for which the assessment shall be made. Provided always that the Chairman or Vice-Chairman may at any time amend the said lists by inserting therein the name of any person whose name ought to be so

inserted, or by inserting any property liable to the tax, after giving notice to such person as may be interested in the making of the amendment, of a day not being less than fifteen days from the date of the service of such notice, when such amendment is to be made, or by striking out any property not liable to the tax, or reducing the amount of the tax, without notice; and in all cases in which any property is inserted as liable to the tax, the amendment shall be considered to have been made at the expiration of fifteen days from the time when the person interested first received notice thereof; and any person interested in such amendment may appeal to the said Commissioners by application in writing left at their office three days before the day fixed in the notice of such amendment.

55. It shall not be necessary to prepare new lists, or to determine the rate of the tax every year, but the Commissioners may adopt the valuation and assessment contained in the lists for the preceding year (with such alteration as may in particular cases be deemed necessary), as the valuation and assessment for the year following. Provided that public notice of such valuation and assessment shall be given in the manner prescribed in Section 53 of this Act.

56. Appeals against any tax assessed under this Act shall be heard and determined by not less than three Commissioners and their adjudication, and the assessment by the Commissioners of any tax when no appeal is made as hereinbefore provided, shall be final; and no person shall contest any assessment in any other manner than by appeal as hereinbefore provided.

57. When any house shall have been vacant for sixty or more consecutive days during any year, the Commissioners shall remit so much of the tax of that year as may be proportionate to the number of days the said house may have remained unoccupied; provided that the owner of such house, or his agent, shall have given to the Commissioners notice in writing of the vacancy thereof, and that the amount of tax to be remitted shall be calculated from the date of the delivery of such notice.

CHAPTER 4.

Taxes on carriages and wheeled vehicles.

58. When it shall be determined that a tax on carriages, horses, and elephants shall be imposed in any Municipality, the Commissioners shall declare at what rates, not exceeding the rates given in Schedule (C) to this Act annexed, such tax shall be imposed on all carriages, horses, and elephants kept within the limits of such place; and thereupon such tax shall be payable quarterly. Provided that this section shall not apply to, or include, gun-carriages, or ordnance carts or wagons; cavalry horses or horses of the mounted police; horses belonging to officers

doing regimental duty, at the rate of one horse for each officer; vehicles, horses, or elephants belonging to the Government; vehicles and horses kept for sale, and not used for any other purpose, if kept by *bond fide* dealers.

59. Every person who may have owned or had charge of any carriage, horse, or elephant, kept within such place for any number of days in any quarter, shall be liable to the whole tax for that quarter; but if a carriage shall have been under repair for the whole quarter, no tax shall be leviable in respect of such carriage for that quarter.

Ownership for any number of days in a quarter creates liability to the tax for the whole quarter.

Exemption of carriages under repair.

60. Whenever the owner of the carriage, horse, or elephant, let out for hire, and kept for the time being in premises situated within any place shall not reside in such place, the sums to be charged for such carriage, horse, or elephant shall be recoverable from the person in whose premises it is for the time being kept.

Carriage, &c., let for hire within any defined place, although owned by persons not residing therein, liable to the tax.

61. The Commissioners at their discretion may compound, for any period not exceeding one year, with livery stable-keepers and other persons keeping carriages and horses for hire, for a certain sum to be paid for the carriages and horses so kept by such person, in lieu of the rates specified in the schedule.

Commissioners may compound with livery stable-keepers.

62. The Commissioners shall from time to time cause to be prepared and entered, in distinct columns, in a book to be kept by the Commissioners, and to be open to the inspection of any person interested therein, a list of the persons liable to the payment of the tax, a description of the carriages and animals in respect of which they are liable, and the amount of the tax thereon.

List of persons liable to tax to be prepared.

63. In order to enable the Commissioners to have such list prepared, the Commissioners, or any officer authorized by them, may send to all persons supposed to be liable to the payment of the tax, a schedule to be filled up with such information respecting the carriages and animals kept by them as the Commissioners may judge necessary for the assessment of the tax. The schedule shall be filled up in writing, and signed and dated and returned to the office of the Commissioners by every person to whom it is sent, whether or not liable to the payment of the tax.

Returns may be required for purpose of making list.

64. The Commissioners may summon any person supposed to be liable to the payment of the tax, or any servant of such person, and may examine such person or his servant as to the number and description of the carriages and animals in respect of which such person is liable to be assessed, and such person or his servant shall answer such questions as may be put to him by the Commissioners.

Power to summon persons liable to tax.

65. Any person who may dispute his liability to the payment of such tax, or the amount of any such assessment, may appeal to the Commissioners: provided that such appeal shall be commenced within ten days after the receipt by such person of a bill for the sum claimed from him in respect of such assessment.

Appeal against assessment may be made to Commissioners.

Proviso.

66. Appeals against any such assessment shall be heard and determined by not less than three Commissioners, and their adjudication upon every such appeal shall be final, and no person shall contest any assessment so, made in any other manner than by appeal to the Commissioners as hereinbefore provided.

Commissioners' decision final.

Registration of wheeled vehicles.

67. It shall be lawful for the Commissioners of any Municipality at a meeting, with the sanction in writing of the Lieutenant-Governor first obtained, to declare and direct, by notification published in such manner as the Lieutenant-Governor may order, that every cart, hackery, and other wheeled vehicle without springs kept and used within, or let for hire within or without such place, and used within it, shall be registered by the Commissioners with the name and residence of the owner, and shall bear the number of registration in such manner as the said Commissioners shall direct. Provided that this section shall not apply to, or include carts, hackeries, or other such vehicles as aforesaid kept at more than two miles distance from the said place and used only temporarily or casually in the place, or to carts, hackeries, or other wheeled vehicles without springs, the property of Government or of the Commissioners.

Registration and number of hackeries, &c.

68. The registration of carts, hackeries, and other vehicles under the last preceding section shall be made, and the numbers assigned half-yearly, upon such days as the Commissioners shall notify, and such fee as they shall fix, not exceeding one rupee, shall be paid for each registration. Any person becoming possessed, between the first day of January and the first day of July, or between the first day of July and the first day of January of any such cart, hackery, or other vehicle which has not been registered for the then current half-year, shall, within a week of becoming so possessed, register the same, and the Commissioners shall grant registration in any such case, on payment of a fee for the unexpired portion of the current half-year, calculated at the rate of the fee to be fixed as aforesaid. When any registered cart, hackery, or other vehicle is transferred within any half-year it shall be registered anew in the name of the person to whom it has been transferred, and a fee not exceeding four annas shall be paid for every such last-mentioned registration.

Fee for registration.

69. Whoever owns or keeps any cart, hackery, or other wheeled vehicle without springs, required under the provisions of this Act to be registered, without having caused

Penalty for not registering a cart or hackery.

the same to be registered under the last preceding section, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the usual registration fee, and the Magistrate may seize and detain the vehicle. If the vehicle seized be not claimed, and the fine be not paid within ten days, such vehicle, together with the animals seized with it (if any), may be sold by auction by order of the Magistrate, and the proceeds applied to the payment of the fine, and to the costs and charges incurred on account of the seizure, detention, and sale, and the surplus (if any), if not claimed by the owner or the person keeping such cart, hackery, or other vehicle within a further period of twenty days, shall become vested in the Commissioners, and be employed for the purposes of this Act.

CHAPTER 5.

Taxes on trades and callings.

70. When it shall be determined that a tax on trades and callings shall be imposed in any town, such determination shall be notified, in such manner as the Lieutenant-Governor may direct, and from the 1st day of April next following such notification, every person who shall within the town exercise any of the professions, trades, or callings specified in Schedule (D) to this Act annexed shall take out a license, and shall pay for the same an annual fee not exceeding such sum as in the said schedule is mentioned. The table of fees leviable under this chapter shall be fixed from time to time by the Commissioners, subject to the confirmation of the Lieutenant-Governor.

71. Every license under the next preceding section shall be granted by the Commissioners, or by some person duly authorized by them in that behalf, and shall specify the date of the grant thereof, the true name of the person to whom the license is granted, and the sum paid for such license.

72. Every license shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of January next following the notification shall expire on that day, and every such license which shall be granted upon or at any time after that day, shall expire on the 31st day of December next after the day of the granting thereof.

73. Every person to whom such license shall be granted, and who shall be desirous of continuing to exercise his profession, trade, or calling after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same from year to year so long as he shall desire to continue such profession, trade, or calling.

74. The Chairman, or in a first class municipality a sub-committee of the Commissioners, shall determine under which of the classes mentioned in the Schedule (D) to this Act annexed every person to whom a license may be granted shall be assessed. The Commissioners at a meeting shall from time to time declare what are to be considered bazaars, hâts, or public markets, within the meaning of this Act.

75. As soon as may be after the first day of September in every year, the Chairman shall prepare a list of the persons licensed under this Act, which list shall state the profession, trade, or calling of each of the persons therein named, the class under which he is assessed, and the sum paid by him in respect of his license, and such list shall be filed in the office of the said Commissioners, and be open to public inspection at all reasonable times.

76. If at any time after three months have elapsed from the day of the date of the said notification, any person within the said limits shall exercise his profession, trade, or calling without having duly taken out a license as required by Section 69, he shall be liable, on conviction before a Magistrate, to a penalty not exceeding three times the amount which, in the judgment of such Magistrate, would have been payable by such person in respect of a license duly taken out as aforesaid.

77. Any person required by Section 69 to take out a license, who shall, without reasonable excuse, neglect or refuse to produce and show his license when required so to do by an officer duly empowered in writing by the Commissioners to make such requisition shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred Rupees.

CHAPTER 6.

Taxes on processions, &c.

78. When it shall have been determined that a tax shall be levied in any Municipality on processions and any public ceremonies not exclusively religious, such determination shall be duly notified, and from the date of such notification no person shall organise or conduct a procession or public ceremony within the limits of such Municipality without first taking out a license from the Commissioners. Licenses under this section shall be granted at the following rates namely:—

	Rate of license.
License for a procession or ceremony whereat elephants are to be used, or fire-works are to be displayed, or guns fired	100 Rs. for each day.
License for a procession or ceremony whereat more than two hundred persons are to attend	50 " "
License for a procession or ceremony whereat more than fifty and not more than two hundred persons are to attend	10 " "
License for a procession at which less than fifty people are to attend	2 " "

79. Any person who may organize or conduct a procession within the limits of such Municipality without first obtaining a license, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the amount of the license fee payable in respect thereof under the next preceding section. Any police officer above the grade of constable may call upon the conductor or organizer of a procession to produce his license, and if the license be not produced, he shall report the circumstances to the Commissioners or to the Magistrate; but he shall not arrest any one or stop the procession, unless he is unable to ascertain the name and address of the organizer of the procession. In the case of processions connected with marriage or betrothal the nearest adult male relative, or the guardians of the bride and bridegroom, or of the betrothed parties, shall, unless the contrary be proved, be deemed to have organized or conducted the procession.

CHAPTER 7.
Duties on articles.

80. When it shall have been determined that duties shall be levied on articles entering within the limits of any Municipality, the Commissioners shall prepare and submit for the Lieutenant-Governor's approval a schedule of proposed rates for the levy of such duties, and shall prepare and submit as aforesaid bye-laws which shall provide for the collection and realization of such duties, for penalties for non-payment, and for exempting all through traffic from taxation, and for refunding the duty levied on duty-paid goods which are taken out of the municipal limits. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws: provided that no duty shall be levied on any article at a rate exceeding two per centum on the average value of such article. The rates and bye-laws for any Municipality shall, when finally approved, be published in such Municipality in such manner as the Lieutenant-Governor may direct.

81. When it shall have been determined that market dues shall be levied upon the sale of goods at any periodical market within the limits of any Municipality, the Commissioners shall prepare and submit a schedule of rates for the levy of such dues, and shall prepare and submit bye-law for the collection and realization of such dues and for penalties for non-payment. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws, provided that such dues shall in no case exceed one quarter of an anna in every rupee of the price for which such goods may be sold.

82. It shall be lawful for the Commissioners, with the sanction of the Lieutenant-Governor, to lease out for any term not exceeding three years, the collection of duties or dues under the two next preceding sections. Such lease shall be subject in all respects to the rates and bye-laws passed under the said sections.

CHAPTER 8.
Tolls.

83. When it shall have been determined that Municipal Funds shall be raised by tolls on ferries within the limits of a Muni-

cipality the Commissioners shall notify the ferry or ferries at which such tolls shall be levied; and shall also notify such rates of tolls as the Lieutenant-Governor may from time to time sanction. A table of tolls, written or printed, in the English and native languages, shall be hung up in some conspicuous place near every ferry so as to be easily read by all persons crossing at the ferries.

84. Every toll-keeper or ferry lessee who shall neglect to hang up and keep in good order and repair such table of tolls, or who shall wilfully remove, alter, or deface the same, or allow it to become illegible, shall be liable to a penalty not exceeding ten Rupees.

85. Every toll-keeper or ferry lessee who shall ask or take any toll other than the lawful toll, or who shall without due cause delay any passenger, cart, carriage, animal, or goods, shall be liable to a penalty not exceeding fifty Rupees.

86. Every person crossing at any such public ferry, who shall refuse to pay the toll, or who, with intent of avoiding payment thereof, shall fraudulently or forcibly pass by or through any toll-station without paying the toll, or who shall obstruct any toll-keeper or any of his assistants in any way in the execution of their duty under this Act; and every person who shall maliciously damage any toll-bar, boat, or any other thing employed in or about any public ferry, or who shall maliciously remove, alter, destroy, or damage any table of tolls hung up as hereinbefore directed, shall be liable to a penalty not exceeding fifty Rupees over and above the value of the damage, if any, which he has done.

87. The Commissioners may make rules, subject to confirmation by the Lieutenant-Governor, fixing the number of passengers, carts, carriages, and animals, and the quantity of goods that may be carried in any public ferry-boat at one trip, and for the safe and convenient carriage of passengers and property, and for keeping the ferry-boats in good order, and otherwise for the due discharge of their duty by all tindals, toll-keepers, and other persons employed at any public ferry: and any tindal, toll-keeper, or other person infringing or disobeying any such rule, shall be liable to a penalty not exceeding twenty Rupees, and also to make good any loss or damage caused thereby, the amount of which shall be summarily ascertained by the Magistrate, within whose jurisdiction the offence was committed, and such amount may be recovered as any penalty under this Act may be recovered.

88. Every person who shall convey for hire any passenger, animal, cart, carriage, or goods, across any arm of the sea, creek, or river within the provinces subject to the Lieutenant-Governor to any point or place on the opposite bank or coast within a distance of three miles on either side above or below any public ferry, without the special license of the Magistrate of the district in which the ferry is situated, shall be liable to a penalty not exceeding fifty Rupees. Provided that nothing in

Penalty for organising procession without license.

Duties on articles entering Municipal limits.

Market dues on sale of goods.

Power to lease the same.

Table of tolls.

Penalty for neglecting to put up a table of tolls.

Extortion or misconduct by toll-keeper.

By-laws for regulating ferry-boats, &c., to be made by Commissioners.

Carrying for hire within three miles of a ferry without license of Magistrate.

Provided.

this section shall subject to such penalty any person who shall specially let for hire his boat for the conveyance of any other person or his family or goods across any creek or arm of the sea within the said settlement.

89. The Commissioners may appoint at any ferry managed under this Act toll-keepers, and may collect the tolls through such toll-keepers, or they may grant a lease of any such ferry for any period not exceeding three years.

90. It shall be lawful for the Lieutenant-Governor to make over to the Commissioners any existing ferry within the limits of the Municipality, and such ferry shall thenceforward be subject to the provisions of this Act.

91. When it shall have been determined that tolls shall be levied on vehicles and beasts of burden entering any town, the Commissioners shall submit to the Lieutenant-Governor a table of rates and rules for the levy of such tolls; and the Lieutenant-Governor may modify or approve such tables and rules. The rules and rates, so modified or approved, shall not take effect until one month after they shall have been duly notified. Provided that the rates shall in no case exceed the rates laid down in Schedule (E) appended to this Act.

92. The tolls or rates determined as in the next preceding section shall be levied upon all carriages, carts, and animals entering the municipal limits; and the Commissioners may construct toll-bars, gates, and gate-keepers' stations, and may place the collection of such tolls under the management of such persons as may appear to them proper, or may lease out the same for any period not exceeding three years, and shall frame bye-laws in manner hereinafter provided for the guidance of such toll collectors; and all persons employed in the management and collection of such tolls shall be liable to the same responsibilities as would attach to them if employed in the collection of any assessment or tax under this Act. Provided that this section shall not apply to carriages, carts, and animals licensed or registered by the Commissioners: provided also that no more than one payment of toll shall be demanded for, and in respect of, any carriage, cart, or animal in any one period of twenty-four hours from midnight to midnight.

93. In case of non-payment of any such toll on demand, the officer appointed or duly authorized to collect the same may seize any carriage or animal on which it is chargeable, or any part of its burden of sufficient value to defray the toll. If any toll, together with the cost arising from such seizure and custody, remains undischarged for forty-eight hours, the Commissioners may sell the property seized for discharge of the toll, and of all expenses occasioned by such non-payment, seizure, custody, and sale. Any balance that may remain shall be returned, on demand, if made within twelve months, to the owner of the property, and

if unclaimed after such period, shall be credited to the Municipal Fund. After seizure of the property as aforesaid, the Commissioners shall forthwith issue a notice in writing that, after the expiration of two days, exclusive of Sunday, they will sell at such place as they may state in the notice the property by auction. Provided that if at any time before the sale has actually begun the person whose property has been seized shall tender to the Commissioners, or other officer appointed by them, the amount of all the expenses incurred and of the toll payable by him, the Commissioners shall forthwith release the property seized.

94. No tolls shall be paid for the passage of troops on their march, or of military or Government stores, or of military or police officers on duty, or of any person or property in their custody, or of conservancy carts or other such vehicles belonging to the Commissioners; but no other exemption from payment of the tolls levied under this Act shall be allowed.

95. It shall be lawful for the Commissioners to compound with persons living outside the Municipal limits for a sum to be paid annually or half-yearly, in lieu of all tolls payable under the provisions of this Act in respect of carriages, carts, or animals entering the municipal limits; and the Commissioners shall issue licenses for such carriages, carts, or animals; and while such licenses shall remain in force, such carriages, carts, and animals shall be exempt from all tolls as aforesaid upon entering the municipal limits. Provided always that such composition shall include all the carriages, carts, and animals possessed by the person compounding.

96. In all cases of resistance to the lawful authority of the toll-collectors, all police officers shall be bound to assist the toll collectors when required; and for that purpose shall have the same power which they have in the exercise of their ordinary police duties.

97. Every person other than persons appointed or duly authorized to collect the tolls under this Act, who shall levy or demand any toll, and also every person who shall unlawfully and extortionately demand or take any other or higher toll than the lawful toll, or under colour of this Act, seize or sell any property, knowing such seizure and sale to be unlawful, or in any manner unlawfully extort money or any valuable thing from any person under colour of this Act, shall be deemed to have committed the offence of cheating or extortion, as the case may be, and shall be liable to such punishment as is prescribed for those offences respectively by the Indian Penal Code.

98. A table of the tolls authorized to be taken at any toll-gate or station, legibly written or painted in English words and figures, and in the vernacular language or languages of the district, shall be put up in a conspicuous place near such gate or station.

PART IV.—MODE OF RECOVERY OF MUNICIPAL TAXES.

99. Every tax collector shall prepare from the lists hereinbefore mentioned a register which shall contain the names of all persons assessed, the property in respect of the occupation of which the assessment in each case is made, and the amount payable quarterly by each person in the Municipality or division, or portion of a Municipality in which the duties of such tax collector are to be performed; and every such list shall be attested by the Chairman.

100. Every tax to be payable under this Act shall be payable by four equal quarterly instalments. The instalment of tax on account of any quarter shall be due on the first day of the month in the said quarter.

101. When any sum is due on account of any tax leviable under this Act, the Chairman shall, unless otherwise specially provided in this Act, cause to be presented to the person liable to the payment thereof a bill for the amount, which shall also contain a statement of the period and a description of the property or thing for which the charge is made. If the bill be in respect of the tax upon carriages, horses, and elephants, it shall contain a notice of the time within which an appeal against such tax may be preferred.

102. For all sums collected on account of any tax under this Act, a receipt shall be given signed by the tax collector or by some other officer who may have been specially authorized by the Magistrate to grant such receipts.

103. The Tax Collector or other officer appointed on that behalf shall remit, in such manner and at such times as the Magistrate shall direct, all sums of money collected either by himself or by any one of his establishment, and the Magistrate, or some other officer authorized on that behalf, shall give the tax collector a receipt for every sum of money so remitted. The Magistrate shall also cause all such sums of money to be credited to the Municipal Fund.

104. If any bill which may have been presented in pursuance of this Act be not paid by the person liable to pay the same within ten days from the presentation thereof, the Magistrate may cause to be served upon such person a notice of demand in the Form (A) in Schedule F annexed to this Act, or to the like effect; and if such person shall not, within ten days from the service of notice of such demand, pay the sum due, together with a fee of two annas as costs for the service of the notice of demand, or show to the Magistrate sufficient cause for non-payment of the same, the amount of the arrear due, with costs on the scale in the Form (B) in Schedule F set forth, which shall include those of serving the notice of demand, may be levied by distress and sale of any goods and chattels belonging to the defaulter which may be found within the Municipality, or

of any goods and chattels whatever which may be found on the premises in respect of the occupation of which such defaulter is liable to such tax.

105. Every warrant of distraint and sale under the last preceding section shall be issued by the Magistrate, and shall be in the Form (C) in Schedule F set forth. The officer charged with the execution of the warrant of distress shall make an inventory of all goods and chattels seized under the Magistrate's warrant, and shall give not less than ten days' previous notice of the sale, and of the time and place thereof, by beat of drum, in the town or division thereof in which the property is situated and by serving on the defaulter a notice in the Form (D) in Schedule F. If the arrear be not paid with costs before the time fixed for the sale, or the warrant be not discharged or suspended by the Magistrate, the goods and chattels seized shall be sold by public outcry at the time and place specified, in the most public manner possible; and the proceeds shall be applied in discharge of the arrears and the costs, and the surplus, if any, shall be returned on demand to the person in possession of the goods and chattels at the time of the seizure. The tax collector or other officer appointed on that behalf under this Act shall make a return of all such sales to the Magistrate in the Form (E) specified in Schedule F; and the costs upon every such proceeding shall be such as are mentioned and set forth in Form (B) in Schedule F annexed to this Act.

106. If no sufficient goods or chattels belonging to a defaulter or being upon the premises in respect of the occupation of which the tax is due can be found within the Municipality in which the premises are situate, the Magistrate on being satisfied thereof, and of the existence of an arrear, may issue his warrant for the distress and sale of any goods and chattels belonging to the defaulter within any other part of the jurisdiction of the Magistrate, or for the distress and sale of any goods and chattels belonging to the defaulter within the jurisdiction of any other Magistrate whatsoever, and such other Magistrate shall back the warrant so issued, and cause it to be executed and the amount (if levied) to be remitted to the Magistrate issuing the warrant.

107. All goods and chattels, except tools or instruments of trade, which may be found upon any premises in respect of an arrear is due, shall be liable to be distrained for the recovery of such arrear. If the goods and chattels belong to any person other than the defaulter, the defaulter shall be liable to indemnify the owner of such goods and chattels from any damage he may sustain by reason of such distress, or by reason of any payment he may make to avoid such distress or any sale under the same. Provided that no arrear of tax which has remained due for more than three calendar months shall be recovered by distress and sale of the goods and chattels of any person, other than the defaulter himself, who did not reside on the premises in respect of which such tax was imposed at the time when such arrear became due.

108. Every tax collector and other servants ap-

No person employed in collection of tax to buy distrained goods.

pointed for, or employed in, the performance of any duties connected with the assessment or collection of the tax under this Act, is prohibited from bidding for or purchasing any property at such sales as aforesaid. Any person purchasing property in contravention of this section shall be liable, upon conviction before a Magistrate, to a penalty not exceeding fifty Rupees, and the sale shall be quashed and the property declared liable to resale.

109. The Magistrate shall cause a regular

Magistrate to keep account of distress and sales.

account to be kept of all distresses levied and sales made for the realization of arrears under this Act.

110. Whoever conceals, removes, or disposes

Removal of property to be fraudulent.

of any property belonging to the person who is liable for any amount of tax, for the purpose of avoiding a distress under the provisions of this Act, shall be considered to have concealed, removed, or disposed of such property fraudulently.

PART V.—MUNICIPAL FUND AND ITS APPLICATION.**111. All monies, rents, and profits received**

What shall constitute the Municipal Fund.

by the Commissioners by virtue of this or any other Act, and all fines, fees, and penalties paid or levied under this Act, and all other monies which, under sanction of Government, may be transferred to such Commissioners, shall constitute a fund, which shall be called the Municipal Fund, and shall, together with all property of every nature or kind which may become vested in the said Commissioners, be under their control, and shall be held by them and their successors in trust for the purposes of this Act.

112. The Commissioners shall set apart

Payment on account of Police.

annually out of the Municipal Fund a sum sufficient for the maintenance of police officers appointed or employed under Act V of 1861, or any other Act which may for the time being be in force for the regulation of the police within the territories subject to the Lieutenant-Governor of Bengal or any part thereof; provided that the number of police officers shall be determined in manner as hereinafter provided.

113. The Municipal Fund, after a sum has

Purposes to which Fund may be applied.

been set apart as in the manner provided by the next preceding section, may, subject to such rules and restrictions as the Lieutenant-Governor may from time to time prescribe, be applicable within the towns in which it is raised, to the following purposes, that is say—

(1)—The construction, repair, and maintenance, of streets and bridges.

(2)—Works of public utility calculated to promote the health, comfort, or convenience of the townspeople; including the supply of water, expenses of lighting of streets, the construction, repair, and maintenance of hospitals, dispensaries, lunatic asylums, rest-houses, tanks, wells, and markets; also the payment of all charges connected with the objects for which such buildings were constructed, the training and employment of medical practitioners and vaccinators, the sanitary inspections, the registration of births and deaths, the cleansing of

tanks or wells, and the application of the Indian Contagious Diseases Act.

(3)—The diffusion of education, and with this view, the construction and repair of school-houses, the establishment and maintenance of schools either wholly or by means of grants-in-aid, the inspection of schools and training of teachers.

(4)—The support or relief of the poor in times of exceptional distress and scarcity.

114. It shall be competent to the Commis-

Contribution to extra Municipal expenditure.

sioners, with the sanction or upon the direction of the Lieutenant-Governor, to contribute a portion of the Municipal Funds towards the expenses incurred in any other Municipality under this Act, or in any district or sub-division under the District Road Cess Act 1871 passed by the Lieutenant-Governor of Bengal in Council, where such expenditure is incurred for any of the purposes described in the last preceding section, and is calculated to benefit the inhabitants of the contributing town, or to relieve exceptional distress in the neighbourhood; provided always that, where such contribution has not been originally recommended by the Commissioners, it shall not be obligatory upon them until the proposal to make such contribution shall have been submitted to them by the Lieutenant-Governor, and they shall have had the opportunity of offering their opinions thereon.

115. It shall be competent to the Lieutenant-

Appointment of officers to superintend operations of Municipalities.

Governor to appoint, from time to time, such officers as may be required for the purpose of inspecting or superintending the operations of the Municipalities created by this Act, and to assign to them such salaries as the Lieutenant-Governor shall think reasonable; and the expense incurred by reason of such appointments shall be defrayed in rateable proportions out of the funds of the several Municipalities established under this Act. And the said Lieutenant-Governor may direct that the municipalities in any district or division shall pay such sum as he may consider reasonable towards the cost of clerks or other establishment maintained in the office of the Collector or Commissioner for purposes of supervision under this Act.

116. The Commissioners shall consider and

Annual estimates of expenditure to be prepared.

pass at a meeting, a statement or estimate showing the probable receipts, and the expenditure which it is proposed by the Commissioners to incur during the year commencing on the first day of April then next, and the items in respect of which it is proposed to incur such expenditure, and may also consider and pass a supplemental estimate providing for any modifications which they may deem it advisable to make in the distribution of the amount to be raised in the official year then current for the purposes of this Act.

117. Copies of the aggregate estimates for any

Estimates to be published.

Municipality which shall have been passed under the provisions of the next preceding Section, and if necessary, translations thereof into the vernacular of the district, shall be lodged in the offices of the Magistrate of the district and of the Magistrate, and at some convenient place within such Municipality. During fourteen days after such estimates shall have been so lodged in the said offices, of which due notice shall be

publicly given, such estimates and translations in the vernacular of the district shall be open to inspection at all reasonable times and seasons by any rate-payer of such town who may desire to inspect the same.

118. As soon as is practicable, after the expiration of the said fourteen days, the Magistrate shall transmit to the Magistrate of the district the said estimates, with any remarks or objections thereupon which may have been recorded by himself or by the Municipal Commissioners at a meeting. The Magistrate of the district shall transmit to the Commissioner of the Division the said estimates, together with any remarks or objections made by the Magistrate or the Municipal Commissioners, and his own opinion thereon.

119. The Commissioner of the division shall sanction, if unobjectionable, any estimate forwarded under the next preceding section. If he see any objection to such estimate he may record his objection: and he shall have power, to remit for reconsideration the estimate of any Municipality made under this Part which may have been voted by less than two-thirds of the Commissioners of such Municipality.

120. The Commissioners shall, at such time or times, and in such form as the Lieutenant-Governor shall direct, furnish an annual report of their proceedings and statements in detail of all the works executed by them, and of all sums received and expended by them. All the municipal accounts shall be audited by such person and in such manner as the Lieutenant-Governor shall direct. The annual report shall be published in the *Calcutta Gazette*.

121. All sums collected under this Act, and all funds appropriated by Government for the purposes of this Act, shall be paid into the nearest Government treasury of the district, or, with the sanction of Government, into any Bank or branch Bank, or Native Banker established in or near to the Municipality, and shall be credited to an account to be called the Municipal Fund of the Municipality where they have been raised, provided always that it shall be competent to the Commissioners, with the sanction of Government, to invest any sums not required for immediate use either in the Government Savings Bank or in Government securities, or in any other form of security which may be approved of by Government.

122. All orders for payment of money from the Municipal Fund shall be signed by the Chairman or, in his absence, by the Vice-Chairman, or, in the absence of the Vice-Chairman, by any two of the Commissioners.

123. Within one month after the commencement of each year, the Magistrate shall cause to be prepared accounts of the receipts and expenditure of the Municipal Fund during the previous year; and shall cause such accounts to be laid before the

Municipal Commissioners for the space of one month, and shall cause copies of such accounts and of any remarks made thereon by the Municipal Commissioners to be forwarded to the Magistrate of the district, who shall forward the same to the Commissioner of the Division.

PART VI.—REGISTRATION OF BIRTHS AND DEATHS.

124. It shall be lawful for the Commissioners to keep in their office a register of all births and deaths within the Municipality, and for this purpose they shall divide the Municipality into such and so many districts as they shall think fit, and for every such district they shall appoint a person to be Registrar of births and deaths within such district.

125. Every Registrar shall dwell within the district of which he is Registrar, and shall cause his name, with the addition of Registrar for the district for which he shall be so appointed, to be placed in some conspicuous place on or near the outer door of his own dwelling-house; and the Commissioners shall cause to be printed and published a list, containing the name and place of abode of every Registrar in the town.

126. The Commissioners shall cause to be prepared and printed a sufficient number of register books for making entries of all births and deaths which may take place within the Municipality according to the forms prescribed in Schedules (G) and (H) to this Act annexed, and the pages of such book shall be numbered progressively from the beginning to the end.

127. Every Registrar shall inform himself carefully of every birth and of every death which shall happen in his district after the first day of September, and shall learn and register, as soon as conveniently may be after the event, without fee or reward, the particulars required to be registered, according to the forms in the said Schedules (G) and (H), respectively, touching every such birth and every such death, as the case may be, which shall not have been already registered, every such entry being made in order from the beginning to the end of the book.

128. The father or mother of every child born within the Municipality, or in case of the death, illness, absence, or inability of the father and mother, the occupier of the house or tenement in which such child shall have been born, shall, within one month next after the day of every such birth, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the birth of such child. Any person whose duty it shall be to give information to a Registrar under this section, who shall refuse or neglect to give such information, shall be liable to a penalty not exceeding one hundred Rupees.

129. Some one of the persons present at the death, or in attendance during the last illness, of every person dying within the Municipality, or, in case of the death, illness, inability, or default of all such persons, the occupier of the house or tenement, or if the occupier be the person who shall have died, some inmate of the house or tenement in which such death shall have happened, shall, within eight days next after the day of such death, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the death of such person. Any person who shall refuse or neglect to give any information which it is his duty to give under this section, shall be liable to a penalty not exceeding one hundred Rupees.

130. Every person by whom the information contained in any register of births or deaths under this Act shall have been given, shall sign in the register his name, description, and place of abode; and no such registration shall be deemed to be complete or of any effect until such person shall have so signed it.

PART VII.—MUNICIPAL POLICE.

131. At such time or times, and in such form as the Lieutenant-Governor shall direct, the Commissioners at a meeting shall prepare a statement of the police force required for their Municipality, and such statement, when passed at a meeting of the Commissioners, shall be forwarded to the Lieutenant-Governor through the Magistrate to the Commissioner of the division, who shall either himself sanction or amend the statement, or shall forward it to the Lieutenant-Governor for sanction or amendment, according as the said Lieutenant-Governor may, in each case from time to time, direct who shall sanction or amend such statement. The police force, according to the statement finally approved by the Lieutenant-Governor, shall be the police force of the Municipality for the year next ensuing, and its cost shall be incorporated on the estimates of expenditure to be prepared under this Act.

132. When the strength and the cost and distribution of the police of any Municipality shall have been settled under the next foregoing section, no alteration shall be made in such strength or cost or distribution of costs, save on the recommendation of the Commissioners and with the sanction of the Lieutenant-Governor of Bengal, or of the Commissioner of the division in cases where the Lieutenant-Governor may have delegated to the Commissioner powers under this section.

133. The Commissioners or a sub-committee of the Commissioners nominated for that purpose shall control, appoint, and dismiss or suspend the members of the town police force; provided that no police officer above the rank of constable shall be dismissed or suspended without the sanction of the magistrate of the district; and provided that all the acts of a sub-committee under this section shall be liable to revision by the Commissioners at a meeting.

134. No police officer, who forms part of the strength of the Municipal police, shall be liable to serve beyond the limits of the Municipality, save in execution of duties imposed on him by his employment as a police officer of such Municipality.

135. As soon as possible after the close of each month the District Superintendent of Police shall, as regards each Municipality, present to the Magistrate, in whose jurisdiction such Municipality may be situated, a bill showing the actual expenses incurred during the preceding month in the payment of the said force, and the contingent expenses thereof; and the said Magistrate, on being satisfied that the bill is substantially in accordance with the estimate for such town, shall cause the amount of such bill to be paid to the District Superintendent from the Municipal Fund.

136. The total amount which shall be chargeable to the Municipal Fund for the cost of any police force which may be sanctioned by the Government for employment within any town, including the contingent expenses of such force, shall not exceed the average rate of one rupee and eight annas per annum for each house in such town, provided that the number of police officers appointed shall not be greater than one superior officer for every fifteen constables, and one constable for every fifty houses.

PART VIII.—INTERVENTION BY THE GOVERNMENT.

137. If the Commissioners of any Municipality fail to effect the necessary repairs and maintenance of roads, or to pay for the police of the town, it shall be lawful for the Commissioner of the Division in which such Municipality is situated to convene a Committee, consisting of the district sub-divisional Magistrate, the executive engineer of the division, the civil surgeon, and two members nominated by the said Commissioner; and such Committee shall inquire into and report upon the state of such Municipality. And the Lieutenant-Governor may on the report of such Committee call upon the Commissioners, by requisition in writing signed by him and published in the *Calcutta Gazette*, to raise the necessary funds and carry out the purposes of this Act, and thereupon if the Commissioners neglect for the space of three months then next ensuing to comply with the said requisition, the Lieutenant-Governor may direct the Magistrate to raise the necessary funds under the provisions of this Act and carry out in all respects the purposes thereof.

138. When it shall appear to the Lieutenant-Governor in regard to any first class Municipality, or to such officer as he may delegate authority under this section in regard to any second class Municipality, either that due provision is not made for the construction and maintenance in the municipal limits of any district road passing through such limits, and that hinderance to the traffic of the country is caused thereby, or that reasonable elementary education is not available at a fair cost for children of the residents, it shall be lawful for

the Lieutenant-Governor, or such delegated officer as aforesaid, to call upon the Commissioners to repair or maintain such roads, or to provide such means of elementary education as may seem to the Lieutenant-Governor fit; and in case they shall not within three months make due provision for the same, to authorize the Magistrate to collect and apply to these purposes any of the municipal taxes hereinbefore authorized to be imposed.

139. It shall be lawful for the Lieutenant-Governor to direct the Commissioners of any Municipality to contribute the whole or a part of the cost of any elementary school established within such municipality, provided that in no case shall the contribution made under this section for any one year exceed one-sixth part of the balance of the Municipal Fund available, after the cost of police has been met, for carrying out the purposes of this Act. An elementary school shall be deemed to be a vernacular school or a school with a vernacular department, provided that the fee for each vernacular scholar at such school be not more than one anna per month.

PART IX.—MUNICIPAL REGULATIONS.

CHAPTER I.

Duties of Commissioners, &c.

140. The provisions of this and the next succeeding Part shall not have force in any Municipality until they shall have been specially extended thereto, and it shall be lawful for the Lieutenant-Governor of Bengal to extend any or all of the sections in this Part to any Municipality created under this Act, and the said Lieutenant-Governor shall have power to withdraw any Municipality from the operation of all or any of the sections of this Part.

141. The Commissioners may cause a name to be given to any road and affixed in such place or places as they may think fit, and may also cause a number to be affixed to every house in every road for the purpose of identifying such house; and the Commissioners at a meeting may cause such names and numbers to be altered.

142. The Commissioners shall provide all cattle, carts, and implements required for the removal of night-soil, dung, and other filth, and shall, from time to time, appoint or provide places convenient for the deposit of such night-soil, dung, and other filth, and for keeping all cattle, carts, and implements, required for the removal thereof, and for other purposes of conservancy.

143. It shall be the duty of the occupier of every house within the limits of any Municipality to remove from his premises all night-soil, dung, and other filth into carts provided by the Commissioners for the purpose of carrying away the same, and at such times and in such manner as the Commissioners may direct. Provided that of the occupier of any house shall prefer to carry

away the said night-soil, dung, or other filth, it shall be open to him to do so in conformity with the provisions of Section 146 of this Act.

144. All dirt, ashes, rubbish, sewage, soil, dung, and filth, collected by the Commissioners from the roads, houses, privies, sewers, and cess-pools, shall be held to be the property of the said Commissioners, who shall have power to sell and dispose of the same; and the money arising from the sale thereof shall form part of the Municipal Fund.

145. The Commissioners may cause any number of movable or fixed dust boxes in streets, dust boxes, or other convenient receptacles wherein dust and rubbish may be temporarily deposited until removed and carried away, to be provided and placed in convenient situations, and may require the occupiers of houses in roads to cause all such matter as aforesaid to be deposited daily, or otherwise periodically, in the said receptacles.

146. The Commissioners shall from time to time fix the hours within which it shall be lawful to remove night-soil or other such offensive matter, and the manner in which such night-soil or other offensive matter shall be removed.

147. The Commissioners, or any officer appointed by them for that purpose, may inspect all privies, drains, and cess-pools within any Municipality at any time between sunrise and sun-set, after six hours' notice in writing to the occupier of any premises in which such privies, drains, or cess-pools are situated, and may, if necessary, cause the ground to be opened where they or he think fit for the purpose of preventing or removing any nuisance arising from such privies, drains, or cess-pools.

148. All public streams, channels, water-courses, tanks, reservoirs, springs, and wells in any town shall, for the purposes of this Act, be under the direction and control of the Commissioners.

149. The Commissioners shall have power to set apart a sufficient number of convenient tanks, or parts of rivers, streams, or channels, not being private property, for the inhabitants to bathe in, and also to set apart tanks or other places for washing animals or clothes, or for any other purpose connected with the health, cleanliness, or comfort of the inhabitants.

150. It shall be lawful for the Commissioners to require, by notice in writing, the owner of any premises to cleanse any private tank, and to drain off and remove any waste or stagnant water within any such premises which may appear to be injurious to health or offensive to the neighbourhood; and if such owner refuse or neglect to comply with such requisition during eight days from the service thereof, the Commissioners, their officers, and workmen, may enter such premises, and do all such necessary acts for all or any of the purposes aforesaid as they shall think fit; and the expense incurred thereby shall be paid by the

owner of such premises so making default, and shall be recoverable as a debt due to the Commissioners.

151. Whenever any lands or premises being private property or within any private enclosure, appear to the Commissioners to be, by reason of thick or noxious vegetation or want of drainage, in a state injurious to health or offensive to the neighbourhood, it shall be lawful for the Commissioners to require, by notice in writing, the owner or occupier of the premises to clear and remove such vegetation or drain such premises, and if he do not within one week after such notice begin to cut, clear, and remove such vegetation, or to drain such land, and do not complete such work with the due diligence, the Commissioners, their officers and workmen, may after forty-eight hours' notice, enter into the said premises, and do all necessary acts for the purpose aforesaid as they shall think fit, and the expense incurred thereby shall be paid by the owner or occupier of such premises, and shall be recoverable as a debt due to the Commissioners.

152. The Commissioners may, from time to time, as they see fit, drain off into any sewers, and cleanse and fill up or otherwise abate, any stagnant pool, ditch, tank, pond, or other receptacle of water (the same not being within any private enclosure) which shall appear to them to be useless or unnecessary, or likely to prove injurious to the health of the inhabitants, whether the same be the private property of any person or not.

CHAPTER 2.

Penalties.

153. Whoever wilfully removes, obliterates, or destroys any name or number affixed under section 141 of this Act, or under the provisions of any Act hereby repealed, shall be liable on conviction by a Magistrate to a fine not exceeding Rs. 20.

154. Whoever commits any nuisance, or deposits, or permits his servants to deposit any dust, dirt, dung, ashes, garden, kitchen, or stable refuse or filth of any kind, or any animal matter, or any broken glass or earthenware, broken brick, mortar, or other rubbish, in any road or on the pavement or verandah of any house, or on any ground between the house and the road, or any public quay, jetty, or landing place, or on any part of a river bank, whether above or below high water-mark, except in such places and in such manner and at such hours as shall be fixed by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

155. Whoever causes or allows the water of any sink or sewer, or any other offensive liquid matter, belonging to him or being on his land, to run, drain, or be thrown or put upon any road or public highway; or causes or allows any offensive matter from any sewer or privy to run, drain, or be thrown into a surface drain in any such road or highway, shall be liable to a fine not exceeding ten Rupees.

156. Whoever, being the occupier of a house within the limits of any Municipality, keeps or allows to be kept for more than twenty-four hours, or otherwise than in some proper receptacle, any dirt, dung, night-soil, filth, or any noxious or offensive matter, in or upon the roof of such house, or in or upon the roof of any out-house, or in any yard or ground attached to, and occupied by the occupier of such house, shall be liable to a penalty not exceeding ten Rupees for each offence.

157. Whoever, being the owner or occupier of any house, building, or land within any Municipality, whether tenanted or otherwise, suffers the same to be in a filthy or unwholesome state, shall be liable to a penalty not exceeding ten Rupees, and to a further penalty not exceeding ten Rupees for every day after conviction for such offence during which the offence is continued.

158. It shall also be lawful for the Commissioners to grant to such persons and for such period as they think fit, licenses to keep privies for public accommodation, subject to such conditions as may be necessary for the preservation of public health and decency. Any such person holding such license, and failing to observe the conditions prescribed in such license, shall be liable to a fine not exceeding fifty Rupees. Provided that it shall be lawful for the Commissioners, at any time, on giving one month's notice in writing, to cancel any license granted under this section.

159. Whoever throws or puts, or permits his servants to throw or put any earth, dirt, or other filth, rubbish, or night-soil into any sewer not specially appropriated for such purpose by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

160. Whoever, except as permitted by the Commissioners, bathes in any public stream, channel, water-course, tank, reservoir, spring, or well, or in any other manner fouls the water thereof, shall be liable to a fine not exceeding ten Rupees for each offence.

161. Whoever being the owner or keeper of any cattle, sheep, or pigs, suffers the stall, pen, or place in which they are kept, in or near any road or public highway, to be in a filthy or noxious state, or neglects to employ proper means to remove the filth therefrom, shall be liable to a fine not exceeding twenty Rupees, and to a fine not exceeding three Rupees for every day after conviction for such offences during which the offence is continued.

CHAPTER 3.

Conservancy works.

162. The Commissioners shall provide and maintain, in sufficient numbers and in proper situations, common privies and urinals, and shall cause the same to be kept in proper order and to be daily cleansed.

163. It shall be lawful for the Commissioners to prescribe the form or construction of privy which

the owner or occupier of any house or building within the limits of the Municipality may have on his premises; and such owner or occupier shall have such privy shut out by a wall or fence from the view of persons passing by or residing in the neighbourhood; and any such owner or occupier having a privy constructed in a form different from that prescribed by the Commissioners, or failing to shut it out from public view in the manner hereinbefore directed, shall be liable to a fine not exceeding ten Rupees, and to a further fine not exceeding ten Rupees a day for each day of default or breach of the provisions of this section after written notice duly given by the Commissioners to such owner or occupier.

164. All public sewers, drains, and other works for conservancy existing in any Municipality at the time this Act comes into operation, or which may afterwards be made, shall be under the direction and control of the Commissioners.

165. All public sewers, or other works for the improvement, or the conservancy hereafter required in any Municipality shall be constructed under the direction of the Commissioners, who shall be empowered to purchase any land necessary for such purpose from funds at their disposal; or such land shall, if necessary, be taken under the sanction of Government, under the provisions of any Act heretofore passed, or which shall hereafter be passed, for the acquisition of land for public purposes.

166. All branch drains, and all privies and cess-pools within any town, shall be under the survey and control of the Commissioners, and shall be repaired and made efficient at the cost of the owners of the lands and buildings to which the same belong. If any such owner neglect, during eight days after notice in writing, to repair and make the same efficient in such manner as may be required by the Commissioners, the Commissioners shall cause such drain, privy, or cess-pool to be made efficient, or, if necessary, removed, and the expense of such removal or repair shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

167. If any such drain, privy, or cess-pool is constructed, after the passing of this Act, contrary to the directions and regulations of the Commissioners, or contrary to the provisions of this Act, or if any person, without the consent of the Commissioners, constructs, re-builds, or unstops any drain, privy, or cess-pool, which has been ordered by them to be demolished or stopped up, or not to be made, every person so doing shall be liable to a penalty not exceeding fifty Rupees. And the Commissioners may cause such drain, privy, or cess-pool to be removed, or may cause such amendment or alteration to be made therein as they think fit; and the expense thereof shall be paid by the person by whom such drain, privy, or cess-pool was improperly constructed, re-built, or unstopped, and shall be recoverable as a debt due to the Commissioners.

CHAPTER 4.

Obstructions in the road.

168. Whoever builds any wall or erects or sets up any fence, rail, post or other obstruction or encroachment, in any road or public highway, or in or over any open drain, sewer, or aqueduct along the side of any such road or highway, shall be liable to a fine not exceeding one hundred Rupees; and the Commissioners shall have power to remove any such obstruction or encroachment; and the expense of such removal shall be paid by the person erecting the same, and shall be recoverable as a debt due to the Commissioners.

169. Whoever displaces, takes up, or makes any alteration in the pavement or other materials, or in the fences or posts of any road or public highway, without the consent in writing of the Commissioners, or without other lawful authority, shall be liable to a fine not exceeding fifty Rupees.

170. The Commissioners may give notice in writing to the owner or occupier of any house or building as aforesaid, to remove or alter any projection, encroachment, or obstruction, which after this Act shall have taken effect, shall be erected or placed against or in front of such house or building, if the same overhangs, or juts into, or in any way projects or encroaches upon, or is an obstruction to the safe and convenient passage along any road or public highway, or obstructs, or projects or encroaches into or upon, any uncovered aqueduct, drain, or sewer in such road or highway; and such owner or occupier shall, within fourteen days after the service of such notice upon him, remove such projection, encroachment, or obstruction, or alter the same in such manner as shall have been directed by the Commissioners, and in default thereof shall be liable to a fine not exceeding two hundred Rupees; and the Commissioners in such case may remove or alter such projection, encroachment, or obstruction; and the expense of such removal or alteration shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

171. The Commissioners may cause any such projection, encroachment, or obstruction erected or placed against or in front of any house or building in any road or public highway before this Act shall have been extended to the place, to be removed or altered as they shall think fit; provided that notice be given of such intended removal or alteration to the occupier of the house or building against, or in front of which such projection, encroachment, or obstruction shall be, thirty days before such alteration or removal is begun; and they shall make reasonable compensation to every person who suffers damage by such removal or alteration.

172. Whenever any house or building, part of which projects beyond the regular line of a road or public highway or beyond the front of the house or building on either

side thereof, shall be taken down in order to be re-built or altered, the Commissioners may require the same to be set back to, or towards the line of the road or highway, or the line of the adjoining houses or buildings, and shall make reasonable compensation to the owner of such house or building for any damage he may thereby sustain.

173. The Commissioners may give notice to the owner or occupier of any land to cut and trim any hedges or trees which overhang any road or public highway, so as to obstruct the passage; and in the event of such notice not being complied with within eight days from the date of service thereof, the Commissioners may cause the said hedges or trees to be cut and trimmed in the manner required; and the expense incurred by the Commissioners in respect thereof shall be paid by the owner or occupier, and shall be recoverable as a debt due to the Commissioners.

174. It shall be lawful for the Commissioners, by a by-law to be made in manner hereinafter provided, to direct that the external roofs and walls of huts or other buildings about to be erected or renewed in or near any road or public highway shall not be made of grass, leaves, mats, or other such inflammable materials.

175. No person intending to build or take down, alter, or repair any building, shall deposit any building materials or make a hole in or near any public highway, without the permission of the Commissioners, and when such permission is granted to any person, he shall, at his own expense, cause such materials or such hole to be sufficiently fenced and enclosed until the materials are removed, or the hole is filled up or otherwise made secure; and shall cause the same to be sufficiently lighted during the night: and whoever so deposits materials or so makes a hole without such permission, or fails to fence or enclose and cause to be lighted such materials or whole, or remove such materials or fill up or otherwise make secure such hole when the permission has been withdrawn, shall be liable to a fine not exceeding fifty Rupees, and a further fine not exceeding fifty Rupees for every day while the offence is continued after twenty-four hours' notice from the Commissioners.

176. If any house or other building, tank, well, or hole or other place, whether on public or private ground be, for want of sufficient repair or protection, dangerous to human beings, the Commissioners shall cause notice in writing to be given to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier of the premises, if any, and shall also cause notice to be put on some conspicuous part of such premises, requiring the owner, or occupier, if any, forthwith to take down, secure, repair, or protect such building, tank, well, or hole, or other dangerous place; and if such owner or occupier do not, within three days after such notice, begin to comply with the requisition, and do not carry on the work to the satisfaction of the Commissioners, they may

cause the same to be taken down, secured, repaired, or protected, so as to prevent danger therefrom; and the expense of such work shall be paid by the owner or occupier of such property so making default, and shall be recoverable as a debt due to the Commissioners.

177. If, in any road any house, building or wall, or anything affixed thereon, be deemed by the Commissioners to be in a ruinous state or likely to fall, or in any way dangerous, they shall forthwith give notice in writing to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier thereof, if any, requiring such owner or occupier to take down or secure the same within a fixed time; and in default the Commissioners shall cause such repairs to be made or such buildings to be removed; and the expense thereby incurred shall be paid by the owner of the premises so making default, and shall be recoverable as a debt due to the Commissioners.

178. Whenever, under the provisions of this Act, any work is required by the Commissioners to be executed, or any alterations or improvements to be made in any building, premises, or place, and such work, alterations, or improvements are executed by the occupier of such house, place, or premises, or by the Commissioners, at his expense, the cost thereof may be deducted by such occupier from the next and following payments of his rent due or becoming due to such owner, or may be recovered by him in any court of competent jurisdiction. Provided always, that in case the occupier has a beneficial interest in such building, premises, or place, he shall deduct or recover such sum only as will bear the same proportion to the entire cost of such work, alteration, or improvement, as the value of the owner's interest bears to the value of the joint interest of him and the occupier. And provided also, that in case the rents issuing out of any such building, premises, or place belong to more persons than one, who are entitled to the same, either as being joint proprietors of such building, premises, or place, or as having intermediate and other interests therein, the cost of any work, alteration, or improvement as aforesaid payable by the owner, shall be borne by such persons in proportion to their respective interests, and any one or more of such persons, who may have been compelled to pay more than a just proportion in the first instance, shall have like remedies against the others, for enforcing contribution by them, as are hereby given to the occupier as against the owner.

179. The materials of any such house, building, wall, or other structure or any part of the same which may be pulled down as provided in Section 176, may be sold by the Commissioners, and the proceeds of such sale applied to the payment of the expenses incurred. Any overplus of such sale shall on demand be restored to the owner of such house, building, or wall, and if unclaimed shall, after the lapse of twelve months, be carried to the credit of the Municipal Fund.

CHAPTER 5.

Regulation of certain offensive trades and of Burial and Burning Grounds.

180. Within such limits as may for the purposes of this section be fixed by the Commissioners, no premises shall be newly used except under license from the Commissioners, for any of the following purposes, namely, for melting tallow, for boiling offal or blood, or as a soap house, oil-boiling house, dyeing house, tannery, brick pottery or lime kiln, or other manufactory or place of business from which offensive or unwholesome smells arise, or as a yard or depôt for hay, straw, wood, or coal; and whoever without a license uses any such premises for such purpose, shall be liable to a fine not exceeding two hundred Rupees, and a fine not exceeding fifty Rupees for every day after the conviction for such offence, during which the said offence is continued.

181. No burial or burning ground, whether public or private, shall be made or formed after the passing of this Act, otherwise than by or under the authority of the Lieutenant-Governor of Bengal, without a license from the Commissioners; and whoever shall bury or burn, or cause, permit, or suffer to be buried or burned, any corpse in any burial or burning ground made or formed without such license, shall be liable to a fine not exceeding two hundred Rupees.

182. If, upon the evidence of competent persons, it shall appear to the Commissioners that any burial or burning ground is in such a state as to be dangerous to the health of persons living in the neighbourhood thereof, and also that a suitable place for interment or burning, as the case may be, exists within a convenient distance and is available, the Commissioners, with the sanction of the Lieutenant-Governor of Bengal previously obtained, may, by notification to be affixed on some conspicuous part of the ground, appoint a time, not being less than two months, for the closing of such burial or burning ground, and whoever, after the time so appointed, buries or burns, or causes or permits to be buried or burned, any corpse therein, shall be liable to a fine not exceeding one hundred Rupees.

CHAPTER 6.

Vaccination and Inoculation.

183. In any Municipality where the Lieutenant-Governor may consider that proper and sufficient arrangements have been made for the vaccination or inoculation with the cow-pox of the inhabitants thereof, the practice of inoculation shall be prohibited with effect from such date as may be notified by the Lieutenant-Governor at the time of the extension of this Chapter to such Municipality.

184. Any person who shall thereafter produce, or attempt to produce, in any person, by inoculation with variolous matter, or by wilful exposure to variolous matter, or to any matter, article, or thing im-

pregnated with variolous matter, or who shall wilfully, by any other means whatsoever, produce the disease of small-pox in any person, shall be liable, on conviction before a Magistrate, to imprisonment of either description for a period not exceeding three months, or to a fine not exceeding two hundred Rupees, or to both.

185. If any person having been inoculated with the small-pox in a place to which the provisions of this Act shall not at the time be applicable, shall afterwards enter the town of Calcutta, or any other town or place to which such provision shall then be applicable, before the elapse of forty days from the date of such inoculation, or without a certificate from a qualified medical officer, stating that such person is no longer likely to cause contagion, such person shall be liable, on conviction before a Magistrate, to imprisonment of either description for a period not exceeding three months, or to a fine not exceeding two hundred Rupees, or to both.

186. Whenever a Magistrate shall sentence an offender to fine under this Chapter, it shall be lawful for such Magistrate to award any portion not exceeding one-half of such fine to the person on whose information such offender has been convicted.

PART X.—MUNICIPAL MARKETS.

187. It shall be lawful for the Municipal Commissioners to grant licenses for the use of any place as a market for the sale of meat, fish, fruit and vegetables within the Municipality.

188. Every license to be granted under the provisions of this Act shall be in force until the next ensuing day therein named for the commencement thereof, and the said Municipal Commissioners shall grant such license whenever it shall be certified to them in writing, under the hand of the Vice-Chairman of the Municipal Commissioners, that such place is fit to be used as a market.

189. The Vice-Chairman, upon the application in writing of the owner of any such place, shall certify under the preceding section, unless such place be defective as a market in drainage, ventilation, water-supply, or proper width of paths and ways therein.

190. Whoever wilfully or negligently permits any place within the limits aforesaid to be used as a market for the sale of meat, fish, fruit, or vegetables, without a license under this Act, shall, unless such place shall have been used as a market for the sale of similar articles at the time of the passing of this Act, be liable to a penalty not exceeding two hundred Rupees; and shall also be liable to a further penalty not exceeding fifty Rupees for every day during which the said offence shall be continued.

191. Whenever three convictions under the provisions of the next preceding section shall have been pronounced in respect of the same place, it shall be lawful for the

Magistrate, on the application of the Municipal Commissioners, to order such place to be closed, and thereupon to appoint persons, or otherwise take order, to prevent such place being so used; and every person who shall sell or expose for sale, meat, fish, fruit, or vegetables in any place which shall have been so closed shall be liable for each offence to a fine which may extend to ten Rupees.

192. The owner or lessee of every place within the limits aforesaid at the time of the passing of this Act used as a market for the sale of meat, fish, fruit, or vegetables, shall, within six months of the passing of this Act, register, or cause to be registered, the same in a book to be kept for that purpose by the Municipal Commissioners at their office, in which shall be stated the name of the owner thereof, and of the lessee, the extent and boundary of the market, and the description of articles sold therein.

193. Such registration shall be made on the application in writing of the owner or lessee, or some one of the owners or lessees thereof, and every such application shall contain the particulars hereinbefore required to be set out in the registration.

194. Every transfer of interest in any such market as last aforesaid shall be in like manner registered within two months after the date of transfer.

195. Any market which, or the transfer of which, shall not be duly registered under the preceding sections shall be deemed to be a place not used as a market at the time of the passing of this Act.

196. The Municipal Commissioners may from time to time, if they shall think fit, with the sanction of the Government of Bengal, provide places within the said town for the purpose of being used as municipal markets, and may charge such rents, tolls and fees as to them may seem fit for the use of or right to expose goods for sale in such markets, and for the use of shops, stalls and standings therein.

197. All such rents, tolls, and fees which shall be imposed shall be recoverable by the Municipal Commissioners from the persons liable to pay the same, as if the amounts payable in respect thereof were rates due to the Commissioners from such persons under the provision of this Act.

198. It shall be lawful for the Commissioners to make bye-laws for the establishment and publication of a price-current by measure, weight, or tale of the articles sold in Municipal markets under this Act, and for prescribing the mode of sale of such articles.

199. It shall be lawful for the Municipal Commissioners to expel from any such market any person who or whose servants may be convicted of disobeying any such bye-law, and to prevent such person by himself or his servants

further carrying on any trade or business in such market, or occupying stalls or shops therein, and to determine any lease or tenure which such person may have in any such stall or shop.

PART XI.—JURISDICTION OF COMMISSIONERS IN MUNICIPAL AND OTHER CASES.

200. It shall be lawful for the Lieutenant-Governor to direct that any two or more Commissioners of any Municipality may exercise within the limits of such Municipality the powers of a Magistrate in respect of all or any of the offences under the following provisions of this Act, namely, Sections 69, 76, 77, 79, 84, 85, 86, 87, 88, 97, 117, 118, all the sections of Parts IX and X, and the rules and bye-laws which may be framed under any Section of this Act, and also in respect of all offences named in the Penal Code which may be triable under the Criminal Procedure Code by a subordinate magistrate of the first class. When such direction shall have been notified in the *Calcutta Gazette*, then any person accused of an offence, or liable to a penalty under or in pursuance of the above-mentioned provisions of this Act, shall be tried by a bench of not less than two Commissioners sitting together. With respect to any matter which may, under this section, be transferred to the jurisdiction of the Commissioners, the powers, duties, and authority of the Magistrate shall cease. Provided that if the Commissioners, or a bench of the Commissioners, refuse or omit to act under this section, the Magistrate may, with the sanction of the Commissioner of the Division, resume for such time as he may seem fit the functions transferred to the Commissioners under this section. It shall be competent to the Lieutenant-Governor to amend, modify, or recall any direction notified under this section. In case of difference of opinion between the members of a bench of Commissioners, the opinion of the majority shall prevail; when the numbers are equally divided, the opinion of the senior Commissioner shall prevail. The provisions of this section shall not be held to affect the appellate jurisdiction of the Magistrate of the district, under Chapter XXX of the Code of Criminal Procedure, or the powers of supervision vested in the Magistrate of the district by section 434 of the same Code.

201. It shall be lawful for the Commissioners at a meeting to make bye-laws for regulating the rotation in which, and the place at which, the Commissioners shall sit to decide cases under the next foregoing section, and to assign from the Municipal Fund salaries to clerks and other servants who may be appointed by the Commissioners to serve in the courts of benches of Commissioners sitting under the next preceding section.

PART XII.

THIRD CLASS MUNICIPALITIES.

202. It shall be lawful for the Lieutenant-Governor to extend the provisions of this and the next succeeding Part to any place not being a I or II Class Municipality, and it shall be lawful for the Lieutenant-Governor to delegate the power of extending the said provisions to such officers as he may see

fit. After such extension shall have been notified the Magistrate of the district may by a writing under his hand and seal appoint not less three and not more than five persons to be a punchayet in such place. Provided that no punchayet shall be appointed for any place in which there shall be less than sixty houses, and provided that no punchayet shall be appointed in any place, until a Magistrate shall, in personal communication with some of the residents of such town, have explained to them the general duties of a punchayet.

203. If two or more places containing together not less than eighty houses are so situate that some house in one of such places is situate within one mile of some house in each of the others, it shall be lawful for the Magistrate to form such places into a union, and for the purposes of this part such union shall be deemed to be a village.

204. It shall be lawful for the Magistrate of the district to permit or cause the election of a punchayet, under such rules as the Lieutenant-Governor may from time to time prescribe for any place, instead of appointing such punchayet under section 201 of this Act. The Magistrate of the district shall have power to accept resignations and to fill up vacancies in punchayets either by election or by appointment. Every member of a punchayet shall hold office until a successor be elected or appointed. But no person shall be eligible for membership of the punchayet of any place, unless he is a resident in such place, or the proprietor or holder of land therein or his local agent, provided that such proprietor or local agent shall not be eligible for membership unless he be resident within one mile from some part of such place.

205. Whenever the majority in number of the adult male residents in any place or in two or more places so situate as in section 202 is set forth shall by a writing signed by them apply to the Magistrate of the district for the appointment of a punchayet in such place or places, it shall be lawful for him to appoint a punchayet under this Part in such place or places without regard to the number of houses therein contained, and all the provisions of this Part shall apply to such punchayet and to such place or places.

206. It shall be lawful for the Magistrate of the district to declare by a writing under his hand and seal what shall be the limits of any Municipality constituted under this Part. But in any case where no such declaration is made, the limits of a Municipality under this Part shall be taken to be the boundaries of the area of the village or villages which constitute such Municipality.

207. It shall be lawful for the punchayet of any Municipality constituted under this Part to impose within the limits of such Municipality the tax described at section 31 clause (a) of this Act, provided that the average annual tax on each holding shall not exceed one rupee.

208. The assessment to the tax imposed under the next foregoing section shall be made by the punchayet, subject as far as may be to the provisions

of sections 32, 33, 34, 35, 36, 37, 38, 39 and 40 of Part III, Chapter 2 of this Act in respect to Commissioners, provided that it shall not be necessary to send any list or notice of assessment under this part anywhere outside the place for which the assessments may be framed; and provided that any person dissatisfied with his assessment may appeal orally or in writing to the punchayet, who shall consider and decide finally on such appeal; and also that the Magistrate may call for the list of assessment of any village, and that he shall call for such list on the application of ten tax-payers of such villages, and may pass such orders on any such list as he may think fit.

209. Every punchayet shall appoint one of their number to receive and collect the tax, and to grant receipts for the same and to keep the accounts thereof, and it shall be lawful for the punchayet to permit the person so appointed to retain any sum not exceeding six per cent. of the amount collected by him to re-pay the costs of such collection.

210. The collecting member of the punchayet shall collect the tax due every quarter, following, as near as may be, the procedure laid down in sections 99, 100, 102, 104, 105, and 107 of Part IV of this Act, provided that the collecting member shall himself do all which must be done by the tax collector or by the Magistrate under the above-mentioned sections; and provided that the collecting member be not bound to make use of the forms prescribed in these sections, so long as any warrant of distress issued for tax due under this Part shall be in writing, and shall be under the hand of the collecting member.

211. Any person against whom distress may issue under the next foregoing section may, if he dispute his liability to the arrear demanded of him, apply to the Magistrate either orally or in writing, and the Magistrate, after hearing the applicant's statement and making such enquiry as he may see fit, shall pass such order as he may deem proper on the application.

212. The proceeds of the tax levied under this part, together with any fines realized under this Act, and any other sum which may become applicable for the purposes of this Act, shall constitute a fund which shall be called "The Village Fund;" and such fund shall be applicable to the payment of chowkeedars, and the balance after payment of chowkeedars shall be applicable to the supply of drinking water to the residents or to their cattle, to simple conservancy operations, and to the support of *patshalas* or village schools.

213. The punchayet of any place shall be bound to appoint such persons to be chowkeedars as they may deem fit, and to assign them salaries out of the Village Fund; provided that not more than one chowkeedar be appointed to every sixty houses, and that the salary of a chowkeedar be not less than three rupees a month, subject to reduction on account of the revenue due on any *chakran* lands enjoyed by such chowkeedar.

214. On the appointment of any chowkeedar the punchayet shall give to him a certificate signed by them of such his appointment, specifying therein the rate of salary at which he has been appointed, and he shall within seven days produce such certificate at the police station within the limits of which his village may be situate, and the officer in charge of such station shall cause the particulars of such certificate to be registered in a book to be kept in such station for the purpose of such registration, and shall report the same to the Magistrate.

215. It shall be lawful for the Magistrate if he see fit to dismiss any chowkeedar for misconduct or neglect of duty, and the punchayet shall thereupon appoint a successor. It shall be lawful for the punchayet to dismiss or fine to the extent of one month's salary any chowkeedar for neglect of duty or misconduct, provided that such chowkeedar may within sixty days appeal to the Magistrate against such dismissal or fine, and the Magistrate shall thereon make such enquiry and pass such order as he may see fit.

216. Every chowkeedar appointed under the provisions of this Part shall perform the following duties :

(1) He shall give immediate information to the officer in charge of the police station within the limits of which the village is situate of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in the final section of this Part which may be committed within the village of which he is chowkeedar, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

(2) He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in the final section of this Part.

(3) He shall observe, and from time to time report to the officer in charge of the police station within the limits of which the village may be situate, the movements of all bad characters in such village.

(4) He shall report to the officer in charge of such police station the arrival of suspicious characters in the neighbourhood.

(5) He shall present himself at such station twice in each week, if such station be within two miles of the village, and if it be more remote once in each week, or once in each fortnight as the Magistrate may direct.

(6) He shall supply any local information which the Magistrate or any officer of police may require.

(7) He shall obey the orders of the punchayet in regard to keeping watch in the village and other matters connected with his duties as chowkeedar.

217. Whenever the chowkeedar may arrest any person, such chowkeedar shall forthwith take the person so arrested to the police station within the limits of which such village is situate, provided that if the arrest is made at night, such person shall be so taken, as soon as convenient, on the following morning.

218. The punchayet shall exercise a general control over the chowkeedars, and every member of such punchayet who may know or be informed of the commission within the village of any offence specified in the final section of this Part shall forthwith cause the same to be reported by the chowkeedar to the officer in charge of the police station within the limits of which the village may be situate, and on failure of the chowkeedar, such member shall himself report the same to such officer.

219. Every chowkeedar shall receive, month by month, the full amount of his salary from the member of the punchayet appointed to collect the tax.

220. Whenever the salary of any month shall not be paid in full to any chowkeedar on or before the 15th of the month following, such chowkeedar may apply to the Magistrate, who shall call upon the punchayet within ten days to show cause why they should not pay the amount due to such chowkeedar, and the Magistrate after hearing the punchayet shall pass such order as he may deem fit directing the punchayet or any member thereof to pay the chowkeedar's salary, or directing distraint of the property of the punchayet or any member thereof to the amount of the arrear due to the chowkeedar.

221. All powers vested in the punchayet for the appointment and dismissal of chowkeedars and for fixing the number of chowkeedars to be appointed and the rate of their pay, and for making and levying the assessments hereinbefore directed to be made, may be exercised by the Magistrate or any person whom the Magistrate may by any writing under his hand authorise on that behalf, in case the punchayet shall, for fifteen days after a notice from the Magistrate to exercise such powers or any of them, refuse or neglect to exercise the same, and the Magistrate shall be bound to enquire into any matter concerning the due observance of the provisions of this part in any village whenever ten adult tax-payers may make a representation to the effect that the punchayet's proceedings require supervision or amendment.

222. The punchayet shall be bound to affix once in every quarter on a conspicuous place in the village, or in each village of their circuit, an account of the receipts and expenditure of the quarter next preceding. Any ten adult tax-payers of the village may, if the accounts are not published, or if they are dissatisfied with such accounts, make a representation to the Magistrate who shall be bound to supervise the same.

223. It shall be lawful for the Lieutenant-Governor to invest all or any of the members of a punchayet with powers described in Section 200 of this Act so far as the same are applicable. Two or more of the members so invested may thereafter sit together under such bye-laws as to rotation, days of sitting, and place of sitting, as the Magistrate may from time to time prescribe, and so sitting shall have jurisdiction within the limits of their municipality. All the provisions of the said section with respect to Commissioners shall apply to members of a punchayet invested with powers as aforesaid so far as the said provisions are or may be applicable.

PART XIII.

MISCELLANEOUS.

224. Every bill, notice, schedule, summons, or notice of demand, regarding any assessment, rate, or tax or any money due in respect of the same, may be served personally upon the person to whom the same is assessed, or be left at his usual place of abode with some adult male member or servant of his family, or if it cannot be so served, may be put up on some conspicuous part of such place of abode, and shall thereby be deemed to be duly served.

Provided that, if the place of abode of the owner of any house, building, or land in respect of which a rate is assessed be unknown, or if the owner of any such house, building, or land be not resident within the limits of the place, every such bill, notice, summons, or notice of demand, shall be deemed to have been duly served, if put up on some conspicuous part of the house, building, or land in respect of which the rate is assessed.

225. No assessment, and no charge or demand of a rate or tax made under the authority of this Act shall be impeached or affected by reason of any mistake in the name of any person liable to pay the rate or tax, or in the description of any property or thing liable to the rate or tax, or any mistake in the amount of assessment, provided the directions of this Act be in substance and effect complied with; and no proceedings under this Act shall, for want of form, be quashed or set aside in any court of justice.

226. No distress levied by virtue of this Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect or want of form in the notice, schedule, summons, notice of demand, warrant of distress, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser *ab initio* on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularity may recover full satisfaction for any special damage sustained by them in any court of competent jurisdiction.

227. Instead of proceeding by distress and sale, or in case of failure to realize by distress the whole or any part of any rates, taxes, expenses, or charges, recoverable under the provisions of this Act, the Commissioners may sue the person liable to pay the same in any Court of competent jurisdiction.

228. The Commissioners may make compensation out of the Municipal Fund to any person sustaining any damage by reason of the exercise of any of the powers vested in the Commissioners, their officers or servants, under this Act.

229. It shall be lawful for the Commissioners to make bye-laws, and to repeal, alter, and amend the same, subject to the confirmation hereinafter-mentioned, for regulating the time and mode of collecting the rates and taxes mentioned in this Act, for regulating the conduct of persons employed by them, for the management of all matters connected with conservancy, and for carrying out all the purposes of this Act; and to affix fines as penalties for the infringement of such bye-laws. Provided that no bye-law shall be repugnant to any law in force, and that no fine for any one infringement of a bye-law shall exceed twenty Rupees, and that in case of a continuing infringement no fine shall exceed five Rupees for every day after notice from the Commissioners of such infringement.

230. No bye-law or alteration of a bye-law shall have effect until the same shall have been approved and confirmed by the Lieutenant-Governor of Bengal, and shall have been published for such length of time and in such manner as the Lieutenant-Governor of Bengal shall order.

231. All bye-laws, when the same shall have been duly confirmed and published, shall, until the same be repealed or altered, be of the like effect as if they were inserted in this Act.

232. No action shall be brought against the Commissioners, or against a punchayet, or any of their officers, or any person acting under their direction, for anything done under this Act, until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Commissioners or affixed at some conspicuous place in the village of such punchayet, or at the place of abode of such person, explicitly stating the cause of action and the name and place of abode of the intended plaintiff; and unless such notice be proved, the court shall find for the defendant, and every such action shall be commenced within three months next after the accrual of the cause of action, and not afterwards; and if any person to whom any such notice of action is given, shall before such action is brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

233. The Commissioners may direct any prosecution for any public nuisance whatever, and may order proceedings to be taken for the recovery of any penalties, and for the punishment of any persons offending against the provisions of this Act, and may order the expenses of such prosecution or other proceedings to be paid out of the Municipal Fund, and no charge of an offence under this Act shall be instituted without the order or consent of the

234. All the proceedings of the Magistrate of the district, or of a Magistrate under this Act, or of the Municipal Commissioners, except as otherwise specially provided, shall be subject to the control and revision of the Commissioner of the division; and all the proceedings of the Commissioner of the division shall be subject to the control of the Lieutenant-Governor of Bengal.

ACTS REPEALED.

An assessment made for [here describe the Municipality for which the assessment is made] upon the several occupiers of houses and other

Property occupied.	Names of occupants.	Profession or business.	Amount of quarterly assessment.

Every Joint-Stock Company	100
---------------------------	-----	-----	-----

CLASS II.

Every Merchant, Banker, Shroff, Banian, wholesale Trader, and Commission Agent, and every practising Surgeon, Physician, Dentist, Architect, Civil Engineer, Barrister, Attorney, Proctor, Notary Public, and Pleader of the High Court ...	Rs. 50
Every owner or farmer of a hât or bazaar.	
Every owner of Cotton, Jute, Hide, or other Screws and every Auctioneer ...	

CLASS III.

Every Broker or Daloll employed in the wholesale transfer or purchase of Imports or Exports, or in the sale of Government Securities, Shares, and Bills of Exchange, or in procuring Freight.	25
Every Practising Licentiate of Medicine, Apothecary, and Veterinary Surgeon...	

Every keeper of a Spirit-shop, Punch-house or Billiard room, wholesale Tobacco or Jute Dépôt ...	25
Every Hotel-keeper, Boarding House-keeper, Shop-keeper, Manufacturer or Trader, whose shop or place of business is assessed under Section at more than 250 or less than 100 Rupees a month ...	
Every Pawn-broker, and every person having a shop or place of business registered under Section ...	
Every Pleader, Mooktear, or Law Agent, not included in Class II. ...	

CLASS IV.

Every Hotel-keeper, Boarding and Lodging House-keeper, Shop-keeper, Manufacturer or Trader, whose shop or place of business is kept in a brick-house, but not included in Class II. or Class III.	12
Every keeper of a permanent stall at a daily public market or in a chouk ...	
Every Poddar or Money-changer ...	
Every Hakeem, Koberaj, and Native Doctor, not included in any other Class	

CLASS V.

Every keeper of a shop not included in any other Class, and every Daloll not included in Class III....	4
Every Pedlar, Hawker, Box-wallah, and keeper of a shop at a periodical market or hât ...	

CLASS VI.

All other itinerant dealers and keepers of stalls at periodical markets or hâts ...	1
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NOTE.—A person who carries on several kinds of business, and may come under more than one of the designations in this schedule, shall be chargeable only under one of such designations at the discretion of the Chairman or of the sub-committee as the case may be, and in the case of a firm consisting of two or more persons, payment by any one of such persons shall be considered to be payment by the firm.

SCHEDULE E.

(REFERRED TO IN SECTION 91.)

Maximum rates of tolls payable on entering the municipal limits.

	Rs.	As.	P.
On every four-wheeled carriage on springs ...	0	8	0
Ditto two-wheeled ditto ...	0	4	0
On every cart, hackery on springs, or cart drawn by men, buffaloes, bullocks, horses, ponies, asses, or mules laden ...	0	4	0
Ditto ditto not laden ...	0	2	0
On every buffalo or bullock laden ...	0	1	0
Ditto horse laden or ridden ...	0	2	0
Ditto ditto not laden or ridden ...	0	1	0
Ditto pony or ass laden or ridden ...	0	1	0
Ditto elephant ditto ...	1	0	0
Ditto camel ...	0	4	0

SCHEDULE F.

FORM A.—(REFERRED TO IN SECTION 104.)

Notice of Demand.

Municipality of ()
To _____ of _____
Take notice that the sum of Rs. _____ being the amount of assessment due from you to the Fund of the said Municipality is hereby demanded from you, and that if you do not, within ten days, pay the same with two annas as the cost of this notice into the office of _____, the same with costs will be levied by distress and sale of your goods and chattels.

(Sd.)

Magistrate of

FORM B.—(REFERRED TO IN SECTIONS 104 and 105.)

Table of Fees payable upon distrainments under this Act.

Sums distrained for	Fee.
	Rs. As.
Under 1 Rupee ...	0 4
1 and under 5 Rupees ...	0 8
5 " 10 " ...	1 0
10 " 15 " ...	1 8
15 " 20 " ...	2 0
20 " 25 " ...	2 8
25 " 30 " ...	3 0
30 " 35 " ...	3 8
35 " 40 " ...	4 0
40 " 45 " ...	4 8
45 " 50 " ...	5 0
50 " 60 " ...	6 0
60 " 80 " ...	7 8
80 " 100 " ...	9 0
Above 100 " ...	10 0

The above charge includes all expenses including the service of notice of demand, except when peons are kept in charge of property distrained, in which case three annas must be paid daily for each man.

FORM C.—(REFERRED TO IN SECTION 105.)

Warrant of Distraint.

To (here insert the name of the officer charged with the execution of the warrant.)

Whereas _____ of _____
has not paid or shown sufficient cause for the non-
payment of the sum of _____ Rupees due for
rates (or taxes) or rates [and taxes] mentioned in
the margin for the months of _____ 18 _____,
although the said sum has been duly demanded in
writing from the said _____, and ten days
have elapsed since the service of the notice of
demand: This is to command you to distrain the
property of the said _____ to the amount
of the said sum of _____ Rupees and such further
sum as may be sufficient to defray the charges of
taking, keeping, and selling such distress, and if
within ten days next after such distress the
said sum shall not be paid together with such
further sum as may be sufficient to defray the
charge of taking and keeping such distress, to
sell the said property, and having paid and deduct-
ed out of the proceeds of the sale the said sum of _____
Rupees and the charges of taking, keeping, and
selling such distress, to return the surplus (if any)
on demand to the person whom you shall find in
possession of the said property. If sufficient dis-
tress cannot be found of the property of the said
_____ you are to certify the same to us together
with this warrant.

(Signature of the Chairman
or Vice-Chairman.)

FORM D.—(REFERRED TO IN SECTION 105.)

Form of Inventory and Notice (state particulars of goods seized).

Take notice that I have this day seized the property specified in the above inventory for the sum of Rupees due for the rates (or taxes) mentioned in the margin for the months of 18 , and that unless you pay into the office of the Municipal Commissioners of the amount due, together with the costs of this distress within ten days from the day of the date of this notice, the property will be sold.

(Signature of the officer executing

Date _____ *the warrant of distress.*

FORM E.—(REFERRED TO IN SECTION 105.)

Returns of Sales.

1	2	3	4	5	6	7	8	9	10	11
District.	Names of defaulters.	Amount of defalcation.	Amount cost or penalty.	Inventory of property seized under distress.	Date of distress.	Date of sale.	Property sold.	Amount realized on each article.	Purchaser's name.	Balance.

SCHEDULE G.—(referred to in Sections 115 and 116.)

18 .

Births in the Municipality of

[illegible]

SCHEDULE H.—(referred to in Sections 115 and 116.)
18 . Deaths in the Municipality of

No.	When died.	Nationality or caste.	Name.	Sex.	Age.	Profession.	Cause of Death.	Signature, description, and residence of informant.	When registered.	Signature of Registrar.

STATEMENT OF OBJECTS AND REASONS.

THERE are at present four different laws, besides several amending Acts, under which municipalities in Bengal are administered. The present Bill has been framed with the view of consolidating these different enactments into a single law. Opportunity has been taken to enlarge the powers of Municipal Commissioners; to lay less municipal work and responsibility on the shoulders of Magistrates; to make Municipal Commissioners elective; and in other ways to afford more scope for municipal self-government. The Bill provides for three classes of municipalities; in two classes the governing body will be Municipal Commissioners, while the rural townships in the third class will be administered by punchayets. Municipal Commissioners will have power to adopt one or more of the ordinary forms of Indian municipal taxation, but for punchayets only one form of local taxation will be available. Municipal funds will be devoted to police and to ordinary municipal purposes; and it is proposed to permit of their expenditure

on the maintenance of education and on then relief of exceptional distress. Village funds in third class Municipalities shall, it is proposed, be applicable to the payment of chowkeydars, to the maintenance of *patshalas* or rural schools, and to the supply of drinking water. Power is taken for Government or its officers to intervene in cases where Municipal Commissioners or a punchayet may fail to maintain sufficient police, or where elementary education may not be available at reasonable cost. Provision is made for members of municipal bodies sitting for the trial of petty offences committed within the limits of their townships

In respect of nuisances, of conservancy, of vaccination, of town markets, and such like matters, the Bill adopts the provisions of existing Municipal Acts.

C. BERNARD.

The 9th December 1871.

HERBERT COWELL, •
Asst. Secy. to the Govt. of Bengal,
Legislative Dept.

THE following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations on the 27th January 1872, and was referred to a Select Committee, who are to report thereon within a fortnight :—

A Bill to amend the Calcutta Port Improvement Act, being Act V of 1870 passed by the Lieutenant-Governor of Bengal in Council.

WHEREAS it is expedient to give to the Commissioners for making improvements in the port of Calcutta like indemnity to that which is given to the East India Company by Section LXI of Act XXII of 1855 ; It is hereby enacted as follows :—

1. The said Commissioners shall not be answerable for any act or default of any Master Attendant, Harbour Master, or other Conservator of the said port, or of any Deputy or Assistant of the said officers, or of any person acting under the authority or directions of any such officer or assistant, done within the limits of the said port ; nor for any damage or injury sustained by any vessel in consequence of any defect in any of the moorings, hawsers, or other thing belonging to the said Commissioners within the said port which may be used by such vessel. Provided that nothing in this section shall protect the said Commissioners from an action in respect of any act done by or under the express order or sanction of the said Commissioners.

2. This Act shall be read with and taken as part of Act V of 1870 passed by the Lieutenant Governor of Bengal in Council.

STATEMENT OF OBJECTS AND REASONS.

BEFORE the new Port Trust was created in 1870, Government managed the Port of Calcutta and enjoyed an indemnity in respect of the acts of its harbour officers and of damage resulting from defects in its moorings, hawsers, or other appliances. It is deemed by the Chamber of Commerce and by the Government better for the trade of Calcutta that the Port Commissioners should enjoy a similar indemnity. If they do not obtain this indemnity, they will have to maintain high port dues to cover their possible liabilities. The present Bill proposes to grant the Port Commissioners the required indemnity.

C. BERNARD.

The 27th January 1872.

HERBERT COWELL,

Asst. Secy. to the Govt. of Bengal,
Legislative Department.

THE following Bill, as settled on the 3rd February 1872, by the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations, is, by order of the President, hereby published for general information :—

A Bill to amend the law for the registration of Jute Warehouses and to provide for the establishment of an efficient Fire-brigade.

WHEREAS it is expedient to amend so much of Act VI of 1866, passed by the Lieutenant-Governor of Bengal in Council, as provides for the registering

and licensing of jute warehouses ; and whereas it is expedient to provide for the organization and maintenance of a Fire-brigade ; It is hereby enacted as follows :—

PART I.

PRELIMINARY.

1. This Act may be called "The Jute Warehouse and Fire-brigade Act, 1872."

Short title.

It extends to the whole of the town of Calcutta, and to such portions of the Suburbs thereof as are for the time being subject to the operation of Act II of 1866, passed by the Lieutenant-Governor of Bengal in Council, and also to the Municipality of Howrah. And it shall commence and take effect, except in the Municipality of Howrah, immediately upon the passing thereof. In the said Municipality it shall commence and take effect from such date as the Lieutenant-Governor may direct by notification published in the *Calcutta Gazette*.

2. The words mentioned in this section shall for the purposes of this Act have the meanings herein assigned to them, except when from the context a contrary intention appears.

"Jute" and "Cotton" mean respectively

"Jute" and "Cotton" which have not been pressed or screwed as if for shipment.

"Person." "Person" includes a firm and a Hindu undivided family.

"Insurance Company" means any Association or person who may carry on the business of fire insurance, whether such Association be incorporated or not, and the agent or agents of such Association or person.

"Magistrate" includes a Justice of the Peace for Calcutta, and any person exercising all or any of the powers of a Magistrate.

"Jute Warehouse" means any warehouse, store, dépôt, yard, godown or other place used for the storing, keeping, pressing or depositing of jute or cotton or other substance for the time being subject to the operation of this Act.

3. From and after the 31st July next after the passing of this Act, sections 38, 39, 40, and 41, of Act VI of 1866, passed by the Lieutenant-Governor of Bengal in Council, are hereby repealed, but such repeal shall not affect any registration made, or any act or offence done or committed, or any penalty or liability incurred under the said sections.

PART II.

JUTE WAREHOUSES.

4. No jute warehouse, existing at the date of the commencement of this Act within the limits of its operation, shall be used after the 31st July next following such date for the storing, keeping, pressing, or depositing of jute or cotton, unless the owner or occupier thereof shall have previously obtained a license under this Act for such use.

Existing warehouses not to be used till licensed.

5. As soon as may be after the passing of this Act the Justices at a special meeting shall appoint from their own number a special committee, consisting of seven members, one of whom must be the Chairman of the Justices, whose duty it shall be to visit, inspect, and report on every jute warehouse existing within the town of Calcutta. And the special committee shall report before the 15th day of the said month of July to the Justices whether a license can be granted to all or any such warehouses without risk to life and property in the neighbourhood thereof respectively. No jute warehouse shall be reported upon by the special committee until it shall have been visited by a quorum of not less than three members of the special committee. The Justices at a special meeting may award such fee as they may think fit to each member of the special committee, not being a salaried member of the corporation of Justices.

6. On receiving the report of the committee it shall be within the discretion of the Justices at a special meeting to grant or refuse a license for any jute warehouse mentioned in the said report. Provided that if in the opinion of the Justices the said jute warehouse may be rendered fit for use without risk to life or property in the neighbourhood thereof the Justices shall certify to the owner or occupier thereof the conditions and restrictions under which the said jute warehouse may in their opinion be so rendered fit for use, and upon the said owner or occupier complying with the terms of such conditions and restrictions to the satisfaction of the Justices at a special meeting shall grant to him a license in respect thereof. Every license granted under this section shall be subject to the payment of an annual fee to be imposed and paid in manner as the next succeeding section is directed, and to such other of the conditions mentioned therein as the Justices may think fit.

7. Any person proposing to establish a new jute warehouse within the town of Calcutta shall send to the Justices a plan of the warehouse so proposed to be established, and it shall be within the discretion of the Justices at a special meeting to grant or refuse a license to establish the same.

Every license for a jute warehouse granted under this section shall be subject to the following conditions, *viz.* :—

(1.) That no loose jute, jute rejections or cuttings, or cotton, shall be stored or screwed, or pressed or combed or dried, save within a building, the walls of which shall be of burnt bricks or of stone or of iron, and all the roof of which, including the beams on which such roof rests, shall be of iron, or of masonry or of tiles;

(2.) That such jute warehouse and the buildings therein shall be supplied with solid doors or gates which can be securely closed;

(3.) That no portion of such jute warehouse shall be used as a residence, and no artificial light or lucifer matches shall be introduced therein, and that no person shall smoke therein;

(4.) That such jute warehouse shall be at any time open to inspection;

(5.) That the engines and furnances used in such jute warehouse shall be placed as may be considered necessary for safety by the Justices;

(6.) That an annual fee, as the Justices at a special meeting may think fit, shall be imposed in respect thereof at one of the following rates, *viz.* :—

Rupees	...	1,000
"	...	750
"	...	500
"	...	250

and shall be paid in such instalments as the Justices may direct.

In fixing the amount of fee to be paid in respect of any jute warehouse, the Justices at such special meeting shall have regard to the annual value thereof as it is for the time being assessed to the payment of municipal taxes, to the size and position of the jute warehouse, to the number and excellence of the pressing machines erected in such jute warehouse, and to the probable income derived from such jute warehouse by its occupier or owner.

(7.) Such other special conditions as the Justices may, on consideration of the special circumstances of such jute warehouse, deem necessary to prevent risk to life and property in the neighbourhood.

8. The Justices shall appoint suitable officers for the inspection of jute warehouses within the town of Calcutta; and it shall be lawful for any officer so appointed, and for any superintendent or inspector of police within the said town, to enter at any time into any jute warehouse, where jute or cotton may be kept, and to inspect the same.

9. It shall be in the discretion of the Justices at a special meeting to cancel or to suspend the license of any jute warehouse in respect of which any one or more of the conditions under which such license has been granted shall appear to them to have been broken.

10. In regard to any jute warehouse situated or used or proposed to be established or used out of the town of Calcutta and within the limits of the operation of this Act, the powers and duties conferred and imposed by this Part, and by every section thereof upon the Justices, or the Justices at a special meeting, shall be exercised and discharged by the Municipal Commissioners, or the Municipal Commissioners at a meeting respectively within whose jurisdiction such jute warehouse is situated. The annual fee in respect of any license for a jute warehouse granted by the said Municipal Commissioners may be at the rate of Rs. 150, or at any one of the rates mentioned in section 7, clause 6.

Penalties.

11. Any person who shall after the 31st day of the said July without a license under this Act use any jute warehouse, for keeping or depositing jute or cotton, shall be liable, on conviction before a Magistrate, to a penalty not exceeding one hundred rupees for each day during which he may use or continue to use such jute warehouse as aforesaid.

12. Any person who shall without a license use any jute warehouse, for keeping or depositing jute or cotton established after the commencement of this Act shall be liable, on conviction before a Magistrate, to a penalty not exceeding five hundred rupees, and to a further penalty not exceeding fifty rupees for every day during which such jute warehouse is used for keeping or depositing jute or cotton without a license.

13. Any person who shall after the 31st day of the said July use a jute warehouse for the keeping or depositing of jute or cotton after the Justices or Municipal Commissioners shall have refused a license in respect thereof, shall be liable, on conviction before a Magistrate, to a penalty not exceeding five hundred rupees, and to a further penalty not exceeding one hundred rupees for every day during which any such jute warehouse may be so used as aforesaid.

14. Whoever in contravention of his license shall introduce or use in any jute warehouse, in which jute or cotton is kept or deposited, any fire or lucifer matches or shall smoke therein, and whoever shall violate any of the conditions or restrictions under which the said license is granted, shall be liable on conviction before a Magistrate to a penalty not exceeding fifty rupees for any one such offence.

PART III.

FIRE-BRIGADE.

15. Within six months from the date of the passing of this Act the Justices shall organize and thereafter maintain an efficient fire-brigade for the town and suburbs of Calcutta.

All existing public fire-engines, with the establishments and buildings thereto belonging, except those belonging to the Military Department or to the Port Commissioners incorporated under Act V of 1870, shall be transferred to the fire-brigade to be established under this Act. The Justices shall have power to appoint and remove any members or officers of the fire-brigade; and they shall furnish the fire-brigade with all such steam or other fire-engines, horses, oxen, accoutrements, tools, and implements, as may be necessary for the complete equipment of the force, or conducive to the efficient performance of their duties.

16. The Justices at a special meeting may frame by-laws in respect of the following subjects:—

- (1.) Giving of gratuities to persons who have given notice of fires.
- (2.) Awarding gratuities by way of a gross sum or annual payment to be from time to time awarded to any member of the fire-brigade or other person specially deserving of reward.
- (3.) For the training, discipline, and good conduct of the members of the force.
- (4.) For the speedy attendance of such members with engines and all necessary implements on the occasion of any alarm of fire.

(5.) Imposing and summarily realizing a fine not exceeding one week's wages from any member of the brigade who may infringe these bye-laws.

(6.) And generally for the maintenance of the fire-brigade in a due state of efficiency.

17. On the occasion of a fire, the chief or other officer in charge of the fire-brigade on the spot may remove, or may order any member of the brigade to remove any persons whose presence shall interfere with the due operation of the brigade; and generally, he may take any measures which may appear necessary for the preservation of life and property; and he shall have power by himself or by his men to break into or through or pull down any premises for the purpose of putting an end to the fire, doing as little damage as possible; and he may also cause the mains and pipes of any district to be shut off so as to give greater pressure of water in the place where the fire has occurred. He may also call on the officer in charge of the Port Commissioners' fire-engine to render such assistance as may be possible in the case of any fire occurring near the river bank. The chief officer on the spot in charge of the brigade may verbally nominate and depute one or more officers of the brigade to act at a distance, and such officer or officers shall have for the time being the like powers as the chief officer himself possesses under this section.

Police officers of all grades shall be authorized to aid the fire-brigade in the execution of its duties. They may close any street in or near which a fire is burning, and they may, of their own motion or on the request of the chief or other officer of the fire-brigade, remove any persons who interfere by their presence with the operations of the fire-brigade.

Any damage done by the fire-brigade in the due execution of their duties shall be deemed to be damage by fire within the meaning of any policy of insurance of property in Calcutta or the suburbs against fire.

But nothing in this section shall exempt any officer of the police or of the fire-brigade from liability to damages on account of any acts done by him without reasonable cause.

18. In the case of any fire occurring in Calcutta or the suburbs the chief officer of the fire-brigade shall ascertain the facts as to the origin and cause of such fire and shall make a report thereon to the Magistrate of Police for the town or division of the town in which such fire shall have occurred, and the said Magistrate shall have power to summon witnesses and take evidence in order to the due ascertainment of such facts.

LICENCES AND PENALTIES.

19. No person shall let off rockets or send up fire-balloons in the town or suburbs of Calcutta without a license from the Commissioner of Police, for which license a fee of ten rupees shall be payable.

20. No person shall sell or manufacture fire-works in the town or suburbs of Calcutta without a license from the Commissioner of Police, for which a yearly fee of ten Rupees shall be payable in advance.

License for sale or manufacture thereof.

21. Whoever shall let off rockets or send up fire-balloons in the town or suburbs of Calcutta without a license as aforesaid shall be liable on conviction before a Magistrate to a penalty not exceeding fifty rupees for any one such offence.

Penalty for using without license.

22. Whoever shall sell or manufacture fire-works in the town or suburbs of Calcutta without a license as aforesaid shall be liable on conviction before a Magistrate to a penalty not exceeding fifty rupees.

Penalty for selling, &c.

23. The Commissioner may at his discretion, and after 30 days' notice, withdraw or suspend any license granted by him under this Act.

Power to withdraw license.

24. In the event of any rockets being let off, or fire-balloons sent up within the precincts of any private premises or compound within the town or suburbs of Calcutta, without the express permission in writing of the Commissioner of Police, the occupier, or owner, or person, under whose immediate control the said premises or compound is, shall be liable to a fine not exceeding fifty rupees, unless he can prove who the person having committed the offence is, and that the offence was committed without his knowledge.

Liability of house holders.

PART IV.

EXPENSES AND FUNDS.

25. The Justices and Municipal Commissioners respectively shall apply the moneys derived from the fees and penalties levied under this Act within their respective jurisdictions in payment of all expenses incurred by them respectively in or about the inspection, and superintendence of jute warehouses, and the granting of licenses in respect thereof. In the case of Calcutta and the suburbs, the balance of such monies after payment of the said expenses shall be paid to the credit of an account in the books of the Justices to be called the fire-brigade account.

Application of fund.

26. Every Insurance Company that insures from fire any property within the town and suburbs of Calcutta shall pay annually to the Justices, by way of contribution towards the expenses of the said fire-brigade, a sum at the rate of half a rupee for every ten thousand rupees on the gross amount insured by it in respect of such property. All sums paid to the Justices under this section shall be credited to the fire-brigade fund. The said payments shall be made quarterly in advance, on such dates as the Justices may appoint: and arrears on account of these payments shall be realizable as if they were arrears of rates due to the Justices, and all the provisions of Act VI of 1863 (passed by the Lieutenant-

Contribution by Insurance Companies.

Governor of Bengal in Council) and of any Act amending the same shall be applicable so far as the circumstances will permit to the recovery of moneys due under this section.

27. For the purpose of ascertaining the amount to be contributed by every such Insurance Company as aforesaid, every Insurance Company insuring property from fire within the town and suburbs of Calcutta shall, on the 30th day of June 1872, and on every succeeding 30th day of June, or on such other days as the Justices may appoint, make a return to the said Justices, in such form as they may require, of the gross amount insured by it in respect of property within the said town and suburbs. At the foot of every such return shall be appended a certificate by the Secretary or chief officer or manager of such Insurance Company in Calcutta, stating that to the best of his knowledge and belief the return contains a true and faithful account of the sums insured by the Company to which he belongs in respect of such property. Such Secretary or chief officer or manager shall allow either the Chairman or the Vice-Chairman or the Secretary to the Justices to inspect at any time during the hours of business any books and papers that will enable him to ascertain the correctness of the return; and every Secretary or chief officer or manager as aforesaid failing to comply with the requisition of this section in respect of such inspection shall be liable on conviction, before a Magistrate to a penalty not exceeding fifty rupees for each offence. The Justices on receiving the report of such inspection may alter the return accordingly.

Insurance Companies to make returns.

The return made in the June of one year, or such return as altered on inspection by the Justices, shall be the basis of the contributions for the year beginning on the first day of January next succeeding.

28. If any Insurance Company makes default in making such returns to the Justices as are required by this Act, the said Company or Secretary or chief officer or manager thereof shall be liable to a penalty not exceeding fifty rupees for every day during which it is so in default.

Penalty for not making a return.

29. The cost of all establishments and plant hired or purchased, and of all other charges under Part III of this Act, shall be paid from the fire-brigade fund. The full amount of such charges over and above the moneys which may accrue to the fire-brigade fund under sections 25 and 26 of this Act, shall be contributed by the Justices, and by the Commissioners of the suburbs, in the following proportions, namely,—by the Justices, seven-tenths; by the said Commissioners, three-tenths. At the end of each quarter of a year, the Justices shall certify to the said Commissioners the total cost of the fire-brigade for such year, the money which may have accrued under sections 25 and 26 of this Act, and the precise sum which must be paid by each body charged with the cost of the Calcutta fire-brigade under this Act. On the receipt of such certificate, the said Commissioners shall pay the sum certified against them by the Justices:

Proportions of contribution towards payment of expenses of fire-brigade.

provided that in no case shall the three-tenths payable by the said Commissioners in any year after the first year of the establishment of the fire-brigade exceed the sum of ten thousand rupees.

PART V.

MISCELLANEOUS.

30. It shall be lawful for the Lieutenant-Governor of Bengal, on the recommendation of the Justices passed by resolution, to declare that any other fibre or any commodity which is stored or deposited in warehouses besides jute or cotton shall be warehoused and kept subject to the provisions of Part II of this Act. When such declaration shall have been made in the *Calcutta Gazette*, this Act shall be read as if the name or names of the said fibre or commodity had been printed in addition to the words "jute" or "cotton" in the several sections of Part II wherein the said words "jute" or "cotton" may occur.

31. The Justices and Municipal Commissioners respectively shall make a report to the Lieutenant-Governor as soon as conveniently may be after the 31st July next, showing how the provisions of this Act have been carried out, and specifying the jute warehouses in respect of which licenses have been granted. Such reports shall be forthwith published in the *Calcutta Gazette*. And thereafter the Justices and Municipal Commissioners shall make a like report once a year at such time as the Lieutenant-Governor shall direct.

32. Any person committing any offence in respect of which a penalty is provided by section 14 or section 24 of this Act may, if his name and address be unknown, be arrested by any officer to be by the Justices or the Municipal Commissioners within their respective jurisdictions thereunto appointed, and by such officer or any person by him thereunto authorized, or by any officer of police, forthwith conveyed before some Magistrate having jurisdiction in the place in which such offence shall have been committed, or shall be taken to the nearest police station within the said jurisdiction in order that such person may be detained until he can be brought before a Magistrate, or until he shall enter into recognizance with or without sureties, for his appearance before a Magistrate.

33. Whenever such person shall be taken to a police station, the officer in charge of such station shall, as soon as conveniently may be, cause him to be conveyed before some Magistrate having jurisdiction in the matter.

34. Whenever any person shall be charged with the commission of any offence under this Act before a Magistrate, such Magistrate may forthwith hear and summarily determine the charge of such offence. Any thing made punishable by this Act shall be deemed to be an offence within the

meaning of the Indian Penal Code, and without the limits of the town of Calcutta, shall be dealt with, save as herein otherwise provided, under the provisions of chapter XV of the Code of Criminal Procedure.

35. This Act so far as it relates to the town of Calcutta shall be read with, and taken as part of the said Act VI of 1863, and the subsequent Acts amending the same; and so far as it relates to the suburbs of Calcutta, or to the Municipality of Howrah it shall be read with and taken as part of Act III of 1864, passed by the Lieutenant-Governor of Bengal in Council, and of the subsequent Acts amending the same.

HERBERT COWELL,
Asst. Secy. to the Govt. of Bengal,
Legislative Department.

Orders by the Lieutenant-Governor of Bengal.

Revenue and General Departments.

No. 256R.

APPOINTMENTS

The 5th February 1872.—Baboo Poorno Chunder Chatterjee to officiate, until further orders, as special Sub-Registrar of Assurances of Hooghly.

Mr. J. D. F. Harvey to officiate, until further orders, as special Sub-Registrar of Assurances of Burdwan.

Mr. John Andrew Ricketts to officiate, until further orders, as Sub-Registrar of Assurances of Howrah.

The Reverend Goolzar Shah, Pastor of the Baptist Church, South Colingah, Calcutta, is licensed, under Section 47, Part V, Act V of 1865, to grant certificates of Marriage between Native Christians.

Baboo Tarucknath Mullick, Deputy Magistrate and Deputy Collector, to have charge of the Sub-division of Madaripore, in Backergunge.

Baboo Anund Chunder Sen, Deputy Magistrate and Deputy Collector of Madaripore, is transferred to the Sudder Station of Backergunge.

Mr. George Edward Makgill, Joint-Magistrate and Deputy Collector, Second Grade, returned from furlough, is posted to the 24-Pergunnahs.

Baboo Heeralall Mookerjee, Deputy Magistrate and Deputy Collector, Dacca, is transferred to the Sudder Station of Backergunge.

Baboo Tarinypersad Roy, Deputy Magistrate and Deputy Collector of Atteah, in Mymensing, is transferred to Rungpore, from the date on which he may be relieved by Mr. E. S. Andrew.

Mr. Edward Standford Andrew, Deputy Magistrate and Deputy Collector, to the charge of the Sub-division of Atteah from the date on which he may be relieved of the charge of the Kishorgunge Sub-division by Baboo Kristo Chunder Dutt.

Mr. George Mainwaring Currie, Assistant Magistrate and Collector, Cuttack, is vested with the powers of a Magistrate.

LEAVE OF ABSENCE.

The 2nd February 1872.—Captain Edward Gordon Lillingston, late Officiating Deputy Commissioner of Julpigoree, is allowed subsidiary leave of absence for a period not exceeding thirty days from the 10th ultimo, preparatory to proceeding to Europe on furlough on medical certificate.

The 6th February 1872.—Mr. Townsend Molloy Kirkwood, Officiating Joint-Magistrate and Deputy Collector of Cuttack, is allowed subsidiary leave for a period not exceeding thirty days, preparatory to proceeding to Europe on furlough, embarking at Bombay.

Lieutenant William Alexander Lawrence, Officiating Assistant Commissioner, Debrooghur, to be an Assistant Commissioner of the Third Grade.

NOTIFICATION.

The 5th February 1872.—The services of Baboo Sunjeeb Chunder Chatterjee, special Sub-Registrar of Assurances, Hooghly, are placed temporarily at the disposal of Mr. H. Beverley to assist in the operations connected with the taking of the Census in Bengal.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

NOTIFICATION.

The 6th February 1872.—Much inconvenience having been occasioned by officers returning from leave before the expiration of the period for which leave was taken, without giving any intimation to Government of their intention of so returning, the Lieutenant-Governor is pleased to notify that an officer returning from leave before its expiration, will not be allowed to resume charge of his office before his leave expires, unless it can be done without inconvenience to the public service; and that in no case will an officer so returning be permitted to rejoin, unless notice of his intention of returning shall have been communicated to the Government at least six weeks beforehand.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

NOTIFICATION.

The 6th February 1872.—Under the authority vested in local Governments by section 27 (b) of the Court Fees Act (VII of 1870), the Lieutenant-Governor of Bengal is pleased to prescribe the following rule:—

“When adhesive stamps only are used for the purposes of the Act, any fee required shall, if possible, be made up by one single adhesive stamp. If the required value in one stamp is not obtainable, then a stamp of the nearest value to that required shall be used, and the remainder made up by a stamp or stamps of the value nearest to the remainder of the fee required.”

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

The following Orders, issued by the Government of India, in the Home Department, are republished for general information:—

The 31st January 1872.

Nos. 498—507, dated 31st January 1872.

From—E. C. BAYLEY, Esq., C.S.I., Secretary to the Government of India, Home Department.
To—The Local Governments and Administrations.

Notification.—Public.—With reference to the accompanying copy of a letter* No. 3604, dated 7th December 1871, from the Officiating Director-General of the Post Office of India, I am directed to state that the Governor-General in Council sanctions the proposal therein made to apply to official *Gazettes* the reduced rates of postage chargeable on newspapers under the Notification of the Financial Department, No. 957, dated 2nd June last, and I am to request that the Superintendent of the *Fort St. George, Bombay, &c., Gazette* may be instructed to conform to the conditions laid down in that Notification.

No. 32.—*The 2nd February 1872.—Ecclesiastical.*—*Appointment.*—The Governor-General in Council is pleased to appoint the Reverend J. M. Thomson, M.A., Chaplain of the Church of Scotland on the Bengal Establishment, to be Senior Chaplain, in succession to the Reverend R. Henderson, and with effect from the date of his retirement, viz. the 14th October 1871.

The following Orders issued by the Government of India, in the Financial Department, are republished for general information:—

LEAVE AND ALLOWANCES.

The 31st January 1872.

No. 778.—In modification of the orders of this Department, No. 1467, dated the 23rd July 1866, and No. 1295, dated the 10th July 1867, the Governor-General in Council is pleased to decide that Public Officers provided, under the former of those orders, with free passage by sea, shall be allowed free passage for the number of servants shown below:—

Officers who are provided with first class passage.

	Number of servants.
If their monthly salaries be Rs. 1,000 or more ...	3
Ditto ditto less than Rs. 1,000 ...	2
<i>Officers who are provided with second class passage.</i>	
If their monthly salaries be Rs. 400 or more ...	2
Ditto ditto less than Rs. 400 but not less than Rs. 100 ...	1
Ditto ditto less than Rs. 100 ...	None

PENSIONS AND GRATUITIES.

The 2nd February 1872.

No. 908.—Read—

Resolution No. 4620, dated 27th October 1871, directing the credit to the Government of India of the accumulated funds of the Bengal Covenanted Civil Service Annuity Fund.

Letter from Secretary, Civil Service Annuity Fund, dated 8th November 1871, enquiring regarding the issue of annuity warrants.

Office memorandum to Home Department, No. 8013, dated 13th December 1871.

Office memorandum from Home Department, No. 5768, dated 30th December 1871.

RESOLUTION.—The Governor-General in Council is pleased to resolve that, so far as regards payments of annuities in India, the formal annuity warrants issued by the Managers of the Bengal Civil Service Annuity Fund, before the 27th October 1871, be regarded as sufficient authority for the payment of the annuities from the General Revenues.

2. As regards the following retired Members of the Bengal Civil Service, to whom annuities payable in India have been granted on the old scale since the 24th June 1870, the date from which the new scale of annuities takes effect, the Governor-General in Council directs that their annuities be raised to £1,000, or Government Rupees 10,666½, with effect from the date of their retirement:—

Name.	Date of retirement.
Mr. Charles Francis Montresor	15th Sept. 1870.
„ Charles Horne	17th Aug. 1870.
„ William Morris Beaufort	11th May 1871.

3. With regard to future applications for annuity the Governor-General in Council directs the adoption of the rules stated beneath, which should be added under Civil Pension Code, Supplement A, Section 4; the present Rule 1 under that Section becoming Rule 2.

4. The deductions prescribed in Civil Pension Code, Supplement A, Section 3, were under the former practice recovered directly by the Managers from officers on leave, who drew their leave allowances from the Home Treasury of the Government of India; and also, in some cases, from officers on leave who drew their leave allowances in India. The recoveries will be made through the Annuity Fund Establishments, up to and including the 26th October 1871. After that date, the recoveries will be made, by deduction or otherwise, by the Government of India.

5. Her Majesty's Secretary of State for India will be requested to make in future the necessary deductions from allowances paid at the Home Treasury of the Government of India. The deductions required should always be stated in last pay certificates delivered to officers going on leave.

1. The following rules regulate the procedure with respect to applications for annuity:—

- (a.) Applications for permission to resign the service, and to obtain an annuity should, if the officer be in India, be submitted to the Government of India, Madras, or Bombay (as the case may be). If the officer be in Europe, they may be submitted to Her Majesty's Secretary of State for India.
- (b.) In the Government of India, they are considered first in the Home Department, which, if the application be for an annuity under Section 4, should obtain the report of the Comptroller-General as to the officer's claim in respect of service and active service, and also as to whether there are any demands against him on account of the deduction prescribed in Section 3, or on any other account.
- (c.) If the resignation of the officer be accepted, the case should be forwarded to the Financial Department, where a Resolution will be recorded, granting the annuity or gratuity to which the officer may be entitled.
- (d.) The copy of this Resolution forwarded to the officer will be his authority for drawing the annuity or gratuity.

ORDERED, that this Resolution be published in the *Gazette of India*; also that copy of this Resolution be forwarded to the Home Department, to the Comptroller-General (with special reference to paragraph 4), and to Messrs. Montresor, Horne, and Beaufort.

SEPARATE REVENUE.

(ASSESSED TAXES.)

The 31st January 1872.

No. 866.—In exercise of the power conferred by Section 5 of the Indian Income Tax Act XII of 1871, the Governor-General in Council is pleased to exempt from the operation of the said Act so much of the income of the inhabitants of the Jynteah Hills as accrues and arises in those Hills, and is not chargeable under either of the Parts II, III, and IV of the said Act.

The following Order, issued by the Government of India in the Marine Department, is republished for general information:—

No. 1.—*Notification.*—Fort William, the 2nd February 1872.—The following translation of a decree by the Governor-General of Netherlands India, received from the Department of Agriculture, Revenue and Commerce, is published for general information:—

No. 34, dated India Office, London, the 14th December 1871.

From—Her Majesty's Secretary of State for India,
To—The Government of India.

I FORWARD herewith, for the information of your Excellency in Council, copy of a translation of a decree* by

the Governor-General of Netherlands India, respecting the prevention of the introduction of contagious diseases into those settlements.

2. I desire that your Excellency in Council will give every publicity to this decree.

COPY OF TRANSLATION OF DECREE.

COLONIAL MINISTRY.

The attention of those concerned is directed to the following Ordinance, promulgated by the Governor-General of Netherlands India in the official paper (*Staatsblad*) of

Netherlands India, 1871, No. 109, under date of 4th August 1871:—

In the King's name!

The Governor-General of Netherlands India, having heard the Council of Netherlands India, sends greeting, and notifies to all who shall see these presents or hear them read—That He, considering it desirable that measures be adopted for the prevention, as far as possible, of the introduction into Netherlands India of contagious diseases imperilling the general health;

In observance of Articles 20, 29, 31, and 33 of the regulations for conducting the Government of Netherlands India;

Having read the Colonial Minister's communication of 19th May 1871, letter Aaz, No. 2609;

Has thought proper and has resolved.

By virtue of the King's authorization, to establish the following general regulations for the prevention of the introduction into Netherlands India of contagious diseases imperilling the general health:

Article 1.—Ships and vessels wherein contagious diseases, dangerous to the general health, such as cholera, yellow fever, Asiatic plague, small-pox, and others of a similar character, prevail, or have prevailed, during the voyage just completed, or if such ships and vessels come from places where contagious diseases prevailed at the time of their departure, must, on their arrival in a roadstead of Netherlands India, bear a yellow flag at the foretop.

Article 2.—All intercourse of any ship or vessel arriving and bearing the yellow flag with the shore, and with other ships and vessels in the roadstead, or in the vicinity of the roadstead, without distinction, is, saving what is directed in Article 3, forbidden.

For each transgression of this prohibition, committed by any one belonging to the ship or vessel, or who has made the voyage therewith, the Commander will be punished by a fine of 100 to 1,000 florins.

Any one who, without being authorized to do so by virtue of these regulations, shall go on board such ship or vessel will be punished according to his nationality, by imprisonment or by labour on the public works for a period of eight days to a month.

The Commander of the guard-ship, or, where no such vessel is present, the Harbour Master, is to attend to the maintenance of the prohibition, in accordance with the directions given thereupon.

Article 3.—If it should afterwards appear that, although, the ship or vessel is in the condition described in Article 1, the yellow flag was not hoisted upon it on its arrival, the Commander incurs a fine of 500 to 5,000 florins.

The Commander of the guard-ship, or, where no such vessel is present, the Harbour Master then orders that the yellow flag be immediately hoisted.

Article 4.—When any ship or vessel bearing a yellow flag comes to a roadstead, or when the yellow flag is hoisted after arrival in the roadstead, according to the provision in Article 3, an officer of health from the guard-ship, or, in places where there is no guard-ship, a civil or military medical man, to be appointed by the chief of the local Administration, shall go as speedily as possible, observing the prescribed measures of precaution, on board the newly arrived ship, for the purpose of instituting a diligent inquiry as to the nature of the disease.

All officers and others charged with any civil or military medical service are bound to perform that service with the greatest speed.

A report of the result of the inquiry is to be immediately made both to the chief of the local Administration and the Commander of the guard-ship, or, in places where there is no guard-ship, to the Harbour Master, so that the necessary measures may be taken in accordance with the existing regulations in this respect, to isolate the newly arrived ship, to render assistance to the Commander, and to attend to the sick.

If, however, it should be found that there is no danger of contagion then permission is immediately to be given to haul down the yellow flag, and this serves as a sign that the prohibition against the opening of communication with the shore or with other vessels is revoked.

The same is done so soon as the chief of the local Administration has declared, on the advice of the medical man, that all danger of contagion is at an end.

Article 5.—The chief of the local Administration is to give immediate information, by telegraph if possible, of the measures referred to in the third paragraph of Article 4, as well as of the declaration mentioned in the last paragraph of that Article, to the Commander of the naval force, the chief of the department of Marine, and to the

Director of Instruction, Worship, and Industry, and, if he is not himself the acting chief of the district, also to the chief of the district Administration.

Article 6.—In ships or vessels whereon the yellow flag has been hoisted, it must not be hauled down without the express order of the Commander of the guard-ship, or, in places where there is no guard-ship, of the Harbour Master.

After sunset two lighted lanterns must be placed one under the other on the foretop.

For every transgression of these regulations, the Commander will incur a fine of 500 to 5,000 florins.

Article 7.—The Commander of any ship or vessel whereon the yellow flag is hoisted, is bound to execute immediately and strictly the measures prescribed to him by the authorities authorized thereto in accordance with this Ordinance.

If necessary, the aid of the armed force will be called in to enforce the execution of these measures.

Article 8.—Ship and cargo are liable and seizable for the payment of the fines laid upon the Commander by virtue of Articles 2, 3, and 6.

The sentence of condemnation shall always contain the declaration that the officer charged with the execution is authorized to continue the embargo on the ship or vessel, and to prevent the departure thereof, until the fines are paid, if the sale in execution should be considered unadvisable by the chief of the local Administration in the interests of general health.

Transitory Provision.—Article 1. and the first paragraph of Article 3 first come into operation during the seventh month after the promulgation of this Ordinance.

The second paragraph of Article 3. and the rest of the provisions of this Ordinance, are nevertheless applicable to the ships and vessels referred to in the first paragraph of Article 3, which arrive in a roadstead of Netherlands India within seven months after the promulgation.

And in order that no one shall plead ignorance hereof, it shall be inserted in the official paper (*Staatsblad*) of Netherlands India, and, so far as necessary, be posted up in the native and Chinese languages.

It is, moreover, ordered and commanded that all superior and inferior communities and public persons, officers, and justiciaries, each, for so far as concerns him, shall maintain the strict observance hereof without connivance or respect of person.

Done at Buitenzorg, the 4th of August 1871.

(Sd.) P. MIJER.

„ VAN HARENCAERPEL,
General Secretary.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

The 27th January 1872.—The following Resolution, received from the Government of India in the Financial Department, is published for general information :—

No. 189.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

ACCOUNTS.

RESOLUTION.

Fort William, the 12th January 1872.

The Governor General in Council is pleased to resolve that Mechanics and people of a like class, engaged by the Secretary of State for service in India, shall be allowed the option of drawing a portion of their salaries in England; the rate of exchange being that fixed for the time being, for the adjustment of transactions between the English and Indian Exchequers.

To the several Departments of the Government of India, the several local Governments, the Comptroller-General, the Mint Master, the several Accountants-General, and Deputy Accountants-General in independent charge.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

Judicial and Political Departments.

No. 165J.

APPOINTMENTS.

The 18th January 1872.—In addition to the ex-officio members, the following gentlemen are appointed to form a committee for the management of the Charitable Dispensary recently established at Nowkhilla in Bograh :—

Rajah Promothonath Roy Bahadoor,	} Members.
Baboo Tarapersad Moitra,	
„ Kristo Sounder Sircar,	
„ Modposoodun Talookdar,	
„ Rughoonath Mustafee, Member and Secretary.	

The 1st February 1872.—Mr. Hugh Gilmore Wilkins to officiate as District Superintendent of Police, Patna, during the absence, on duty, of Mr. John Lambert, or until further orders, with effect from the forenoon of the 23rd ultimo.

Assistant Surgeon Edward Alfred Birch, F.R.C.S., to have medical charge of the Lock Hospital at Barrackpore, with effect from the 13th November 1871.

The 2nd February 1872.—Baboo Dinonath Das to officiate as Additional Moonsiff of Baraset, during the absence, on leave, of Baboo Jogesh Chunder Mitter, B.L., or until further orders.

Baboo Protap Chunder Dey to be a Moonsiff of the Third Grade, and to be Moonsiff of Belmaria in Rajshahye.

The 6th February 1872.—Sub-Assistant Surgeon Nocoor Chunder Banerjee to have medical charge of the Civil Station of Noakhally during the absence, on leave, of Baboo Oodoy Chand Dutt, or until further orders.

Third Grade Sub-Assistant Surgeon Chooney Lall Das to have charge of the Charitable Dispensary at Burisaul, during the absence, on duty, of Sub-Assistant Surgeon Nocoor Chunder Banerjee, or until further orders.

LEAVE OF ABSENCE.

The 1st February 1872.—Mr. Henry Cockburn Richardson, late Officiating Judge of Jessore, for one month, under Section XVIII of the Covenanted Service Absentee Rules.

The 3rd February 1872.—Mr. Knightley Grey Burne, in charge of the office of District Superintendent of Police, Cachar, for two months, under Financial Notification No. 3622, dated the 22nd December 1865, with effect from the date on which he may be relieved by Mr. William Watt Daly.

The 6th February 1872.—Baboo Kooladanund Mookerjee, Additional Subordinate Judge of Dacca and Furreedpore, for one month, under paragraph 11 of the Uncovenanted Service Absentee Rules, in extension of the leave granted to him under orders of the 25th November last.

NOTIFICATION.

The 3rd February 1872.—The leave granted to Dr. R. A. Barker, Civil Medical Officer of Beerbhoom, under orders of the 6th December last, is cancelled.

ERRATUM.

The 1st February 1872.—In orders of the 30th ultimo, published in the *Calcutta Gazette* of the 31st idem,—

For

“Mr. Robertson Francis Horne Pughe,”

Read

“Mr. Robertson Francis Home Pughe.”

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

The following Orders issued by the Government of India, in the Home Department, are republished for general information :—

No. 146.—Fort William, the 29th January 1872.—Judicial.—Mr. W. M. Souttar, Officiating Registrar of the High Court at Fort William in Bengal, reported his return from the leave granted him in Notification No. 2046, dated the 15th ultimo, and the resumption of the charge of his duties on the forenoon of the 11th instant.

No. 167.—The 2nd February 1872.—Mr. F. B. Peacock received charge of the office of Registrar of the High Court of Judicature at Fort William in Bengal, Appellate Side, from Mr. W. M. Souttar on the forenoon of the 16th ultimo.

The following Order issued by the Government of India, in the Military Department, is republished for general information :—

No. 93.—Fort William, the 29th January 1872.—The services of Surgeon C. C. W. Wilson, of the Medical Department, are placed temporarily at the disposal of the Government of Bengal, with effect from the 4th December 1871.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 6th February 1872.—Under the provisions of Section 16 of Act VI of 1871 (the Bengal Civil Courts Act), the Lieutenant-Governor is pleased to appoint the station of Pubna to be one of the places at which the District Court of Rajshahye may be held.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

DECLARATION.

The 2nd February 1872.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense, for a public purpose, viz., for the site of a Sub-divisional Head-Quarters at a place commonly called Gyebundee, in the Sub-division of Bhowanigunge, District Rungpore, it is hereby declared that, for the above purpose, a piece of

land measuring, more or less, 44b. 12½c., or 14a. 3r., situated in Mouzah Korelai, Pergunnah Baherbund, District Rungpore, is required within the aforesaid Bhowanigunge Sub-division.

The boundaries of the land are as follows :—

On the North is the River Gaghut.

On the South is Mooktipore Pergunnah.

On the East is Nuton Hât, and

On the West are the villages of Korelai and Majbaree.

A Bengali plan of the land (made by an Ameen) has been deposited in the Collector's Office at Rungpore, and is open to inspection there.

This Declaration is made, under the provisions of Section 6, Act X. of 1870, to all whom it may concern.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

ESTABLISHMENT.

No. 51.

The 31st January 1872.

Notification.—Baboo Peary Mohun Banerjee, Overseer, Third Grade, joined the Third Presidency Division on the 29th January 1872, after-noon.

No. 52.

The 2nd February 1872.

Transfer.—Baboo Lallgopaul Banerjee, Overseer, First Grade, from the Third Presidency to the Akra Division, which he joined on the 29th January 1872, before noon.

No. 53.

Notifications.—Mr. P. J. Neuville, Executive Engineer, Fourth Grade, assumed charge of the Lower Assam Division on the 8th December 1871, before noon.

No. 54.

The 5th February 1872.

Mr. F. Bond, Executive Engineer, First Grade, having returned from leave on private affairs to Europe on the 4th February 1872, the unexpired

portion of his leave is cancelled, and he is allowed fifteen days preparatory leave under Sections 18 and 20 of the Uncovenanted Service Absentee Regulations to join his appointment as Executive Engineer, Cuttack Division, to which he is now nominated.

No. 55.

The following Order, issued by the Government of India, Public Works Department, is republished for information:—

No. 70 of the 2nd February 1872.—Mr. W. H. White is appointed to the Public Works Department as an Assistant Engineer, First Grade, and posted to Bengal, in the Buildings and Roads Branch.

No. 56.

Posting.—Mr. W. H. White, Assistant Engineer, First Grade, is posted to the Presidency Circle.

No. 57.

Corrigenda.—In notification Nos. 42 and 43, dated 29th January 1872, for “1st February 1872” read “15th February 1872.”

CIVIL,—BUILDINGS.

No. 58.

The 5th February 1872.

Declaration under Section 6 of Act X of 1870 of the Government of India.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government, at the public expense, for a public purpose, viz. for a new Telegraph Office to be erected at Atcheepore, in the village of Rajibpore, Pergunnah Kismut Balliah, District 24-Pergunnahs, it is hereby declared that for the above purpose, a piece of land, measuring more or less 16 beegahs 8 cottahs, standard measurement, bounded on the north and south by the zemindary lands of Baboo Jogesh Chunder Dutt, on the east by a public kutchra road, and on the west by the Government embankment, is required within the aforesaid village of Rajibpore.

A plan of the land may be inspected in the Office of the Deputy Collector, 24-Pergunnahs, at Alipore.

This Declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

H. LEONARD, C. E.,

Offg. Secy. to the Govt. of Bengal,
P. W. D.

Irrigation.

ESTABLISHMENT.

NOTIFICATION.

No. 42.

The 31st January 1872.

Mr. C. W. Hope, Executive Engineer, Third Grade, is allowed preparatory leave for 23 days from the 21st January 1872, in supersession of the preparatory leave granted to him in the orders marginally noted.

No. 43.

The 1st February 1872.

Baboo Gopal Chunder Coondoo, Supervisor, Second Grade, rejoined the Hidgellee Division, from privilege leave, on the forenoon of the 27th January 1872.

No. 44.

The 5th February 1872.

Baboo Soodan Chunder Patnaik, Assistant Engineer, Third Grade, joined the Hidgellee Division on the afternoon of the 29th idem.

G. A. SEARLE, Lieut.-Col., S.C.,

For Offg. Joint-Secy. to the Govt. of Bengal,
in the P. W. D., Irrigation Branch.

High Court Notice.

Circular Order by the High Court of Judicature at Fort William in Bengal.

No. 1, dated Calcutta, the 23rd January 1872.

From—F. B. PEACOCK, Esq., Registrar,
To—All Criminal Authorities.

It having come to the knowledge of the Court that some degree of misapprehension obtains as to what papers should be forwarded (under Section 229 of the Criminal Procedure Code) from the Magistrate when a commitment is made to the Court of Session, the following instructions are issued.

HIGH COURT, &c.,
CRIMINAL SIDE.

Present:

The Hon'ble Sir R. Couch, Knight,
Chief Justice.

The Hon'ble G. Loch,

" Louis S. Jackson,

" A. G. Macpherson,

" E. Jackson,

Judges of the Court.

2. In such cases the record of the Magistrate is to be taken to include—

First.—The proceeding by which the case is originated in the Magistrate's Court.

Secondly.—All papers showing the steps taken under the authority of the Magistrate upon the complaint; the summons, if any, and its return; the warrant and the return, or other documents showing how and when it has been executed; also any search-warrant, and the report showing how it has been executed.

Thirdly.—The report, if any, on such enquiry as that under Sections 161 and 180.

Fourthly.—The orders, if any, sanctioning the prosecution when such sanction is necessary.

Fifthly.—The order, if any, withdrawing or transferring the case from one Court to another.

3. The papers on the record of the Magistrate are not evidence in the Court of the Sessions Judge either for or against the accused, except so far as they can be used in corroboration or in the cross-examination of a witness, and are formally put in and accepted by the Court as evidence.

4. A *vidē voce* rendering from the vernacular into English of at least six short sentences to be read out by the Examiner, and a like rendering *vice versā* from English into the vernacular.

To each written translation the Examiner shall assign a reasonable time within which the task is to be completed, and no translation shall be accepted which is not completed within the time so fixed.

A candidate who desires to qualify in more than one language shall undergo a like examination in each language, paying the same fee for each.

The candidate shall, if he pass the examination to the satisfaction of the Examiner, receive from him a certificate to that effect.

The Chief Justice reserves to himself the power of subjecting any of the existing Translators or Examiners to the test above prescribed, or of requiring the passing of such test as a condition precedent to the promotion of any person employed in the Translation Department.

R. COUCH.

HIGH COURT, APPELLATE JURISDICTION,
Calcutta, the 8th January 1872.

Notice.

WHEREAS it appears desirable to ascertain the qualifications of persons who desire to be employed as Translators in the High Court by a formal and uniform test, the following rules have been framed by order of the Chief Justice for that purpose:—

Any person being a candidate for the office of Translator or of Sworn Examiner of translations in appeals to Her Majesty in Council, or of Translator in appeals to the High Court exceeding Rs. 10,000 in value, may, after satisfying the Chief Justice that he is in other respects a fit person to be appointed to such office, be furnished with a letter to the Examiners, from time to time to be appointed, requesting that such candidate may be examined.

The candidate, on presenting such letter and after payment of the fee of Rs. 10, shall be examined at such time and place as the Examiners may direct.

The Examination shall comprise the following parts:—

1. A written translation into the vernacular language in which the appointment as Translator is sought, of a chosen printed passage from a Classical English Author extending to not less than 30 lines of an ordinary octavo page.
2. A written translation into the same vernacular of a manuscript paper, to be furnished by the Registrar to the Examiners, being a judgment, deposition, or document taken from the *mist* of some decided case.
3. A written translation into English of a similar paper in the same vernacular, to be likewise furnished by the Registrar.

Departmental Notices.

Revenue Survey Department.

No. 29.

MR. EDWARD JAMES JACKSON, Assistant Superintendent of Revenue Survey, Second Grade, having proceeded to Europe on sick furlough for eighteen months, will be borne on the list of this Department as Supernumerary from 30th ultimo.

D. C. VANREKEN, Col., R.A.,
for Offg. Supdt., Revenue Surveys, Lower Circle.
CALCUTTA,
The 2nd February 1872.

Notification.

BABOO KANTI CHANDER CHATTERJEA, Deputy Collector, has been placed in charge of the Bancoorah Treasury, and authorized to draw bills on other treasuries.

C. T. BUCKLAND,
BURDWAN COMM'R.'S OFFICE, Commissioner.
The 30th December 1871.

Notification.

MR. EXTRA ASSISTANT COMMISSIONER J. B. SHADWELL has been placed in charge of the Treasury at Shillong, and is authorized to draw bills on other treasuries.

HENRY HOPKINSON,
Agent, Govr.-Genl., and Commr. of Assam.
GOWHATTY,
The 23rd January 1872.

Notification.

MR. COVENANTED DEPUTY COLLECTOR TREVOR JOHN CHICHILEY GRANT, having received charge of the Treasury at Monghyr on the 29th December last, has been authorized to draw bills on all other treasuries.

J. W. DALRYMPLE,
Commissioner.

BHAUGULPORE,
The 4th January 1872.

Notification.

MR. DEPUTY COLLECTOR HALDANE RATTRAY, having received charge of the treasury at Rajmehal on the 30th December last, has been authorized to draw bills on all other treasuries.

J. W. DALRYMPLE,
Commissioner, S. P.

BHAUGULPORE,
The 8th January 1872.

Notification.

MR. DEPUTY COLLECTOR AND DEPUTY MAGISTRATE JOHN REGINALD HAND, having received charge of the Godda Treasury on the 5th instant, has been authorized to draw bills on all other treasuries.

SYED AMEER HOSSEIN,
Persl. Asst. to the Commr., for Commr., S. P.

BHAUGULPORE,
The 16th January 1872.

Notification.

MR. ASSISTANT COLLECTOR FRANCIS WILLIAM BADCOCK, having received charge of the treasury at Bhaugulpore on the 17th instant, has been authorized to draw bills on all other treasuries.

SYED AMEER HOSSEIN,
Persl. Asst. to the Commr., for Commr.

BHAUGULPORE,
The 20th January 1872.

Notice.

MR. UNCOVENANTED DEPUTY COLLECTOR WILLIAM SHAW ROCHFORD DAVIES, having been placed in charge of the Julpigooree Treasury from the 29th December 1871, is authorized to draw bills on other treasuries.

J. C. HAUGHTON,
Commr. of Cooch Behar Divn.

JULPIGOOREE,
The 29th December 1871.

Notice.

COVENANTED DEPUTY COLLECTOR MR. E. G. GLAZIER has been placed in charge of the Rungpore Treasury, and authorized to draw bills on other treasuries.

E. W. MOLONY,
Commissioner.

COMM'R'S OFFICE, RAJ. DIVN., CAMP ISWARDEE,
The 31st December 1871.

Notice.

BABOO OKHOY COOMAR SEN has been placed in charge of the Backergunge Treasury, and authorized to draw bills on all other treasuries.

OBHOY CHUNDER DOSS,
Persl. Asst., for Commr.

DACCA COMM'R'S OFFICE,
The 16th December 1871.

Opium Notification.

No. 69C.

NOTICE is hereby given that the Third Sale of Opium, the provision of 1870-71, will be held at the Government Opium Sale-Room, No. 2, Bankshall Street, on Monday, the 4th March 1872, at 11 A.M., and will comprise 3,575 Chests, viz.:—

	Chests.
Behar Opium ...	2,000
Benares „ ...	1,575
Total Chests ...	3,575

2. The general conditions of the sale now advertised will be the same as usual: they may be ascertained by reference to the Notification issued on the 10th November 1871, and published in the *Government and Exchange Gazettes*, or on personal application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 9th and 19th March respectively; that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room, will be received after 4 P.M. of Saturday, the 9th March 1872, and no Bank of Bengal Receipts in full payment of lots will be accepted after 4 P.M. of Tuesday, the 19th March 1872.

4. In addition to the quantity above advertised for sale, the following quantities more or less of Behar and Benares Opium will be brought to sale in the present year on or about the dates specified below. The Member in charge of the Opium Department, however, reserves to himself the right of altering these dates, should circumstances render it expedient to do so:—

Dates.	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 3rd April 1872	2,000	1,575	3,575
On or about Monday, 6th May „	2,000	1,575	3,575
On or about Thursday, 6th June „	2,000	1,575	3,575
On or about Thursday, 4th July „	2,000	1,575	3,575
On or about Monday, 5th August „	2,000	1,575	3,575
On or about Thursday, 5th Sept. „	2,000	1,575	3,575
On or about Tuesday, 1st October „	2,000	1,575	3,575
On or about Wednesday, 6th Nov. „	2,000	1,575	3,575
On or about Thursday, 5th Dec. „	2,000	1,575	3,575
Total Chests ...	18,000	14,175	32,175

By order of the Member in charge,

T. B. LANE,
Secretary.

BOARD OF REV., FORT WILLIAM,
The 30th January 1872.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The under-mentioned Candidates have passed the Examination for the Degree of Bachelor of Arts :—

FIRST DIVISION.

In Order of Merit.

1	Rajanináth Ráy	...	Presidency College.
2	Batakrishna Sen	...	Ditto.
3	Biharilál Bandyopádhya	...	Ditto.
4	Sasibhushan Datta	...	Ditto.
5	Manmathakumár Basu	...	Ditto.
6	Brajendranáth De	...	Canning College, Lucknow.
7	Bipinvihári Dás	...	Presidency College.
8	Tárapada Ghoshál	...	Ditto.
9	Khiradechandra Ráychaudhuri	...	Ditto.
10	Sajanikánta Chattopádhya	...	Ditto.

SECOND DIVISION.

In Alphabetical Order.

	Bagehi, Annadaprasad	...	Kishnaghur College.
	Bandyopadhyáy, Chandrakumar	...	Calcutta Free Church Institution.
	Basu, Asutosh	...	Cathedral Mission College.
	„ Kesavkumar	...	Presidency College.
	Bhattacharyya, Narayanchandra	...	Calcutta Free Church Institution.
	Chattopadhyáy, Kirtichandra	...	Patna College.
	„ Upendranath	...	Presidency College.
	Chaudhuri, Sasibhushan	...	Hooghly College.
	Currie, F.	...	St. Xavier's College.
10	De, Gaurecharan	...	Dacca College.
	„ Purnachandra	...	General Assembly's Institution.
	Dev, Bhutnath	...	Patna College.
	Gangopadhyáy, Rajanikanta	...	Presidency College.
	Ghoshál, Saratkumár	...	Ditto.
	Hanumanprasad	...	Canning College, Lucknow.
	Kar, Girishchandra	...	Presidency College.
	„ Umacharan	...	Hooghly College.
	Lahiri, Jogendranath	...	Calcutta Free Church Institution.
	Madangopal	...	Delhi College.
20	Mallik, Lalitmadhav	...	Presidency College.
	Mitra, Bisvambhar	...	Ditto.
	„ Surendranath	...	Cathedral Mission College.
	Mukhopadhyáy, Chandrasekhar, No. 2	...	Presidency College.
	„ Girindranath	...	Kishnaghur College.
	„ Haridas	...	Presidency College.
	„ Kálinath	...	Kishnaghur College.
	„ Pramadanath	...	Hooghly College.
	Nandi, Ramanchandra	...	Presidency College.
	Popelay, Lachmandas	...	Delhi College.
30	Ráy, Durgasundar	...	Dacca College.
	„ Navinchandra	...	Cathedral Mission College.
	„ Purnachandra	...	Ditto.
	„ Saradaprasanna	...	Presidency College.
	Raychaudhuri, Devendrakumar	...	Ditto.
	Rebello, P. T.	...	St. Xavier's College.
	Rothwell, J. M. G.	...	Bishop's College.
	Sarkár, Dinanáth	...	Kishnaghur College.
	Sen, Amvikácharan	...	Presidency College.
	„ Haricharan	...	Calcutta Free Church Institution.
40	Sivpratav Narayan	...	Patna College.

THIRD DIVISION.
In Alphabetical Order.

	Atmaram Mahta	...	Lahore College.
	Bandyopádhyaý, Jadunath	...	Cathedral Mission College.
	" Maheschandra	...	Patna College.
	" Rámnarayan	...	Presidency College.
	Basak, Rasamay	...	Dacca College.
	Basu, Atulchandra	...	Presidency College.
	" Binadvihári	...	General Assembly's Institution.
	" Hemchandra	...	Ditto.
	" Jogendrachandra	...	Teacher.
10	" Jogeschandra	...	Presidency College.
	" Sasibhushan	...	General Assembly's Institution.
	Chattopadhyay, Amritlal	...	Cathedral Mission College.
	" Nilkanta	...	Calcutta F. C. Institution.
	Dás, Mahendranath	...	General Assembly's Institution.
	" Nandalál	...	St. Xavier's College.
	De, Lalvihari	...	Calcutta F. C. Institution.
	" Nihmadhav	...	General Assembly's Institution.
	Dev, Gopendrakrishna	...	Presidency College.
	Ghosh, Avinashchandra	...	Ditto.
20	" Jadunáth	...	Calcutta F. C. Institution.
	" Mahimchandra	...	Cathedral Mission College.
	" Sasimohan	...	Barhampore College.
	Gomez, D.	...	Bishop's College.
	Guha, Asminikumar	...	Presidency College.
	Gupta, Chandranarayan	...	Patna College.
	" Rajnarayan	...	Ditto.
	Kanjilal, Kailaschandra	...	Teacher.
	Majumdar, Mahendrachandra	...	Ditto.
	" Ramdurlabh	...	Dacca College.
30	Mitra, Akshaykumar	...	Hooghly College.
	" Bhuvanmohan	...	Calcutta F. C. Institution.
	" Bihárilál	...	Cathedral Mission College.
	" Bipinvihari	...	Presidency College.
	" Devendranath	...	Calcutta F. C. Institution.
	Mukhopadhyay, Jaygopal	...	General Assembly's Institution.
	" Saradaprasad, No. 2	...	Calcutta F. C. Institution.
	Nandi, Becharam	...	Teacher.
	" Loknáth	...	Presidency College.
	Páin, Nandadulal	...	Ditto.
40	Pál, Jadunath	...	Ditto.
	Ráy, Purnachandra	...	Kishnaghur College.
	Sányál, Bhuvanmohan	...	Teacher.
	" Harischandra	...	Presidency College.
	Sarkár, Haradban	...	Calcutta F. C. Institution.
	Sen, Bipinvihári	...	Hooghly College.
	" Durgacharan	...	Presidency College.
	" Jogneswar	...	Ditto.
	" Maheschandra	...	Hooghly College.
	" Ratneswar	...	Presidency College.
50	Thomson, J. F. (Junior)	...	Hooghly College.

The under-mentioned Students have passed the Examination for the Degree of Bachelor in Law :—

SECOND DIVISION.

In Order of Merit.

1	{ Mahit Chandra Basu	...	Presidency College.
	{ Chandra Mohan Chakravarti	...	Patna College.
3	Chandrakanta Páin	...	Kishnaghur College.
4	Krishnakamal Bhattacharyya	...	Presidency College.
5	Hariprasanna Mukhopadhyáy	...	Kishnaghur College.
6	Devendranath Ghosh	...	Presidency College.
7	{ Lal Mohan Das	...	Ditto.
	{ Bipinkrishna Basu	...	Ditto.

9	Bipinvihari Mukhopadhyáy	...	Kishnaghur College.
10	Sivnath Bandyopadhyáy	...	Presidency College.
11	Basantakumár Basu	...	Ditto.
12	Rajanikánta Chaudhuri	...	Dacca College.
13	{ Narasinha Datta	...	Presidency College.
	{ Trailokyanath Basu	...	Ditto.
15	Abdul Bari	...	Ditto.
16	Syamaldás Chakravarti	...	Patna College.
17	{ Akshaykumár Basu	...	Presidency College.
	{ Umákáli Mukhopadhyáy	...	Ditto.
19	Kedarnath Sarkar	...	Ditto.
20	{ Rajaninath Basu	...	Ditto.
	{ Gopal Chandra Mukhopadhyáy	...	Ditto.

The under-mentioned Students have passed the Examination for a Licence in Law :—

In Alphabetical Order.

Baksi, Kedarnath	...	Presidency College.
Bandyopadhyáy, Bhuvanmohan	...	Ditto.
„ Binádvihári	...	Ditto.
„ Gopalchandra	...	Kishnaghur College.
„ Kántichandra	...	Presidency College.
Basu, Upendranath	...	Ditto.
Bhattacharyya, Jogendranath	...	Ditto.
Chattopadhyay, Trailokyanath	...	Ditto.
Chaudhuri, Kálikrishna	...	Ditto.
„ Sirischandra	...	Ditto.
Dán, Parmeswar	...	Ditto.
Dás, Bhairavchandra	...	Ditto.
„ Jagatchandra	...	Dacca College.
Datta, Priyanath	...	Presidency College.
„ Radhakrishna	...	Patna College.
De, Govindachandra	...	Presidency College.
Gangopadhyay, Binádvihari	...	Ditto.
Ghosh, Bhuvanmohan	...	Kishnaghur College.
„ Chandrakumar	...	Ditto.
„ Mahendranath	...	Presidency College.
„ Nilmádhav	...	Berhampore College.
„ Upendranath	...	Presidency College.
Lahiri, Purnachandra	...	Ditto.
Majumdar, Mahendrachandra	...	Berhampore College.
„ Upendranarayan	...	Presidency College.
Mallik, Mahendranath	...	Ditto.
Masánta, Parvaticharan	...	Ditto.
Mitra, Bhagavaticharan	...	Patna College.
„ Saradacharan	...	Presidency College.
Mukhopadhyay, Avinaschandra	...	Ditto.
Ráy Girischandra	...	Ditto.
„ Syámácharan	...	Dacca College.
Ráychaudhuri, Rámchandra	...	Presidency College.
Sarkár Jogeschandra	...	Hooghly College.
„ Mahimchandra	...	Berhampore College.
Sen, Banavarilal	...	Presidency College.
„ Jadunándan	...	Berhampore College.
„ Kánáílal	...	Presidency College.
„ Umeschandra	...	Kishnaghur College.
Sukul, Bhadránath	...	Ditto.

CALCUTTA UNIVERSITY, }
The 26th January 1872. }

The following Resolutions having been passed by the Senate and approved by His Excellency the Governor General in Council, are published for general information :—

(a).—That for the better encouragement of Vernacular education and literature an examination in Vernacular be instituted by the University, on the plan of the Middle-class Examinations conducted by British Universities.

(b).—That a convocation for conferring degrees upon graduates of the North-West Provinces, the Punjab, Oudh, and the Central Provinces, be held annually at Allahabad.

(c).—That notices of meetings of the Faculty of Arts for the discussion of all business of importance be circulated to all Members, resident and non-resident, in order that any minute they may forward to the Registrar may be laid before the meeting of the Faculty.

(d).—That Persian be added to the list of second languages for the First Arts and B. A. Examinations.

(e).—That, as a part of the Entrance Examination in Oriental languages, the Examiners shall set a paper containing passages in English to be translated into one of the Vernaculars of India at the option of the candidate; the passages being taken from a newspaper or other current literature of the day.

(f).—That the following revised scale of fees be adopted for admission to the Examinations in Medicine :—

For the 1st L. M. S. Examination, a fee of Rs. 20.				
„	2nd	„	„	25.
„	1st	M. B.	„	20.
„	2nd	„	„	30.

2. The following Rules for the conduct of the examination in Vernaculars established under Resolution (a) have been approved by the Senate and His Excellency the Governor General in Council :—

RULES FOR THE UNIVERSITY VERNACULAR EXAMINATION.

1. The examination shall commence annually on the Monday immediately preceding that fixed for the Entrance Examination, and shall be held in such places as the Directors of Public Instruction of the several provinces may appoint.

2. Every candidate for admission to the examination shall send his application and a fee of Rs. 3 in the Form A, given below, and the application must reach the Registrar at least 60 days before the date fixed for the commencement of the examination. Each local Director shall issue rules for the receipt of applications and fees in his province, and shall forward them to the Registrar.

3. A candidate who fails to pass or to present himself for examination shall not be entitled to claim a refund of the fee.

4. The examination shall be conducted by means of printed papers, the same papers being used at every place where the examination is held.

5. The Syndicate shall appoint a Board of Examiners in Calcutta to set all the questions and to determine the full marks to be given for each question. The answers shall be examined by Local Examiners for each province, who shall be nominated by the Director of Public Instruction and approved by the Syndicate.

6. The Syndicate shall place at the disposal of each Director 80 per cent. of the fees collected in his province for the remuneration of local Examiners.

7. At the examination every candidate shall be examined in the following subjects :—

I.—LANGUAGES.

*One of the following :—**

Bengali.	|	Hindi.
Urdu.	|	Uriya.

Two papers in each language shall be set; one paper shall contain passages in prose and verse, with questions concerning their meaning and construction, from books or periodicals—the other paper shall contain general questions on Grammar, and questions to test the candidate's power of composition. A piece of prose to be written at dictation shall also be included in this paper. (Full marks, 75 for each paper.)

II.—HISTORY AND GEOGRAPHY.

The outlines of the History of India treated briefly in the Hindu and Muhammadan periods, and more fully in the British period. (One paper—full marks, 50.)

* The Syndicate may add any other language to this list.

The outlines of general Geography, with a particular knowledge of the Geography of India.
(One paper—full marks, 50.)

III.—MATHEMATICS.

Arithmetic,—The whole. (One paper—full marks, 50.)

Algebra,—As far as simple equations. (One paper—full marks, 50.)

Geometry,—Euclid, Books I and II, with easy deductions. (One paper—full marks, 50.)

Candidates shall not be approved by the Examiners unless they gain at least 25 per cent. of the marks allotted to each of the preceding subjects.

The candidates may also present themselves for examination in not more than two of the following optional subjects:—

- | | |
|---|--|
| (1) Sanskrit. | } The standard to be that prescribed for the Entrance Examination ;
each language, 100 marks. |
| (2) Arabic. | |
| (3) Persian. | |
| (4) Mensuration of plane figures and simple solids. Practical Geometry.
Surveying by the chain with Plane Table or Prismatic Compass—50 marks. | |
| (5) The elements of Statics, Hydrostatics, and Pneumatics—50 marks. | |
| (6) Physical Geography and the elements of Astronomy—50 marks. | |

Failure in the optional subjects shall not prevent a candidate from passing ; but candidates shall not be approved by the Examiners in any optional subject unless they gain 25 per cent. of the allotted marks.

8. As soon as possible after the examination, the Syndicate shall publish a list of the candidates who have passed in three classes, the first in order of merit, and the second and third in alphabetical order. Candidates shall be placed in the first class who obtain 50 per cent. of the aggregate marks ; to be placed in the second and third classes, candidates must obtain 40 and 30 per cent. of the aggregate marks respectively.

9. Every successful candidate shall receive a certificate in the the Form B, given below.

A

TO THE REGISTRAR OF THE CALCUTTA UNIVERSITY.

Dated

SIR,

I request permission to present myself at the ensuing Vernacular Examination of the Calcutta University. The admission fee of 3 Rupees is forwarded herewith, and the particulars regarding which information is necessary are subjoined.

I am, &c.,

Particulars to be filled in by Candidates.

Name.
Religion.
Race (*i. e.*, nation, tribe, &c.)
Where educated.
Present position (*i. e.*, at school or present occupation).
Town or Village where resident, Pergunnah, Tehsil, Zillah.
Name of Father or Guardian.
Where to be examined.
Language in which to be examined.
Optional subjects selected.

B.

CALCUTTA UNIVERSITY.

Vernacular Examination Certificate.

I certify that
Vernacular Examination, held in the month of _____, 187____, duly passed the
in the following subjects—Bengali, &c., History and Geography, Arithmetic, Algebra, and
Geometry, and _____, and that he was placed in the _____ class.

(Signed)

The _____ January 187____.

Registrar.

3. The first examination under the preceding rules will be held in November 1873.

J. SUTCLIFFE,

Registrar.

CALCUTTA UNIVERSITY,
The 5th February 1872.

* Add the optional subjects, if any, in which the candidate has passed.

Sheriff's Office, the 30th January 1872.

NOTICE is hereby given that the Second Criminal Session of the year 1872 of the High Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, will be holden at the Court House, in the Town Hall of Calcutta, on Thursday, the Twenty-ninth day of February next, at 11 o'clock in the forenoon, and so on from day to day until the said Session be over. And it is hereby proclaimed that all persons who will prosecute any of the prisoners to be brought up for trial at the said Session be then and there to prosecute.

JOHN COWIE,
Sheriff.

সরকারি অফিস ১৮৭২ সাল ৩০ জানুয়ারি।

সমাচার দেওয়া যাইতেছে যে সুবে বাঙ্গালার কোর্ট উইলিয়ম দুর্গের অধীন শহর কলিকাতার ও অন্যান্য স্থানের ফৌজদারী বিচার নিষ্পত্তি জন্য আগামি ২৯ ফেব্রুয়ারি বৃহস্পতিবার বেলা ১১ ঘটিকার সময় এবং যে পর্যন্ত সেশিয়ানের কার্য শেষ না হয় প্রতিদিন উক্ত সময়ে কলিকাতার টৌনহালে হাই কোর্টের আদালত ঘরে সন ১৮৭২ সালের দ্বিতীয় ত্রিমিনেল সেশিয়ান বসিবেক এবং এতদ্বারা প্রচার করা যাইতেছে যে, যে সকল ব্যক্তি কোন কয়েদীর বিরুদ্ধে ফৌজদারী মিছিল করিবেক তাহারা উক্ত স্থানে ঐ সময়ে হাজির থাকিয়া মোকদ্দমা করে।

JOHN COWIE,
Sheriff.

Statement showing the importation of Salt (private property) in bond and afloat on River Hooghly, subject to Customs' duty on the 1st February 1872.

	Government Golahs.	Private Golahs.	Afloat.	Total.
	In Mds.	In Mds.	In Mds.	In Mds.
Liverpool Pangah ...	10,50,785½	98,858½	3,74,510½	21,33,154
French Kurkutch ...	7,010	.....	.....	7,010
Italian Salt ...	266	.....	.....	266
Bombay Kurkutch ...	.....	.....	29,826	29,826
Madras " ...	30,504½	.....	.....	30,504½
Arabian and Persian Gulf's Kurkutch and Muscat Rock...	3,91,599½	...	.....	3,91,599½
Total ...	20,89,225½	98,858½	4,04,336½	25,92,420

By order of the Board of Revenue, L.P.,

J. A. CRAWFORD,
Collector of Customs.

CALCUTTA CUSTOM HOUSE,
The 5th February 1872.

STATEMENT showing the quantity of Salt in store available for exportation on private trade at each of the several Ports of Export in the under-mentioned Districts:—

Name of District.	Ports at which Salt is generally available for export on private trade.	Quantity remaining in store actually available for export on 1st Jan. 1872.	REMARKS.
		Indian Mds.	
Ganjam ...	Bavanapadu, at the Nowpadah Salt Pans ...	60,000	
Godavery ...	Cocanada ...	.....
Nellore ...	Iskapalli ...	59,056	
South Arcot ...	Merkanum ...	50,000	
Tanjore ...	Negapatam ...	.....
Tinnevely ...	Katmavady ...	.....
	Tuticorin ...	.....
	Total ...	159,056	

N.B.—Salt for export will be supplied by Government at the rates specified in the Notifications dated 21st March 1868 and 22nd April 1869, published at pages 737, Fort St. GEORGE GAZETTE, dated 24th March 1868, and 637, dated 27th April 1869.

F. BRANDT,
for Sub-Secretary.

REVENUE BOARD OFFICE.

Madras, the 18th January 1872.

PUBLISHED for general information.

By order of the Member in charge,

T. B. LANE,
Secretary.

BOARD OF REVENUE, L.P.,
Fort William, the 2nd February 1872.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee River for the week ending Friday, the 26th January 1872.

NAMES OF PLACES, &c.	Least depth of Water.	REMARKS.
	Ft. In.	
On the Entrance Bar ...	4 6	
FROM		
Thence to Jungipore, 9 miles	5 0	In one place only. Boats drawing up to 4 feet can pass up and down easily.
FROM		
Jungipore to Berhampore, 47 miles.	3 0	
FROM		
Berhampore to Cutwa, 50 miles.	3 6	
FROM		
Cutwa to Nuddea, 46 miles...	4 0	

Height of water on guage at Berhampore on the 29th January 1872 above zero 5 feet 10 inches.

T. H. WICKES, C.E.,
Exc. Engr., Nuddea (Local) Rivers Division.
BERHAMPORE,
The 29th January 1872.

NOTICE.

THE following Packages landed from the undermentioned Ships are lying unclaimed at the Custom House. If the Goods are not cleared on or before the dates stated against each item, they will be sold, under Section 57 of Act VI. of 1863, for the realization of duty, wharfage, and other charges:—

Date of Sale.	Mark or Address of Packages.	Ships.
1872, Feb. 17th ...	1 Parcel, G C	... Patna.
" 17th ...	5 Cases, W. S. & Co.	... E. J. Spence.
" 17th ...	2 Cases, W M	... Meinam.
" 24th ...	1 Parcel, Khan Mahomed Dhurmsee, Esq., Calcutta	Ditto.
Mar. 2nd ...	2 Cases, G P M. D & Co.	... Khedive.
" 2nd ...	4 Packages, T H Lloyd	... Ditto.
" 2nd ...	1 Case, J S W	Ditto.

CALCUTTA CUSTOMS,

The 6th February 1872.

J. A. CRAWFORD, *Collector of Customs.*

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V. (B.C.) OF 1870.

THE following Packages landed at the Jetties from the undermentioned Ships have been removed to the Commissioners' Import Warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to Import Warehouse.	No., mark, and description.	Consignees.	Ships.
1872.			
Jan. 27th ...	7 Cases, [C. P. & Co.]	... C. Palmer & Co.	... Minia.
" 27th ...	1 Case, [G. C. & Co., C]	... Order	... Ditto.
" 27th ...	1 Sample, [G] I R	... Gillanders, Arbuthnot & Co.	Ditto.
" 27th ...	1 Case, [G M Y] C & B	... Order	Ditto.
" 27th ...	1 Case, [G H G]	... "	Ditto.
" 27th ...	10 Cases, K G	... "	Ditto.
" 27th ...	10 Cases, addressed	... A. Stevens, Esq.	Ditto.
" 27th ...	7 Cases, addressed	... Captain Tullock	Ditto.
" 27th ...	1 Case, [W. C. & Co., N]	... Order	Ditto.
" 27th ...	50 Cases, [27] W. D.	... "	Ditto.
" 25th ...	7 Cases, addressed	... Major Bonus	Pandora.
" 25th ...	1 Case, addressed	... Lord Ulick Brown	Ditto.
" 25th ...	32 Cases, [H E] C & B	... Order	Ditto.
" 25th ...	2 Cases, [30] A. B. & Co.	... "	Ditto.
" 25th ...	8 Cases, [M S M I] A B	... "	Ditto.
" 25th ...	8 Cases [S W M] A. B. & Co.	... "	Ditto.
" 26th ...	1 Parcel, A P	... "	Good Hope.
" 26th ...	2 Casks, [B. D. & Co.] S S S	... "	Ditto.
" 26th ...	1 Bale, [B. T. & Co.] N T	... "	Ditto.
" 26th ...	1 Case, B I C	... "	Ditto.
" 26th ...	2 Cases, [D. & Co.] A B	... "	Ditto.
" 26th ...	1 Case, F. F. & Co.	... "	Ditto.
" 26th ...	1 Parcel, L P S	... "	Ditto.
" 26th ...	2 Cases, [N. C. D. & Co.] S. S. S. & Co.	... "	Ditto.
" 26th ...	1 Case, G. P. D. & Co.	... "	Ditto.
" 26th ...	4 Cases, [S L] W L	... "	Ditto.
" 26th ...	60 Kegs, [W. N. & Co.] J S	... "	Ditto.
" 26th ...	1 Case, addressed	... H. G. Willis	Ditto.

CALCUTTA,
The 5th February 1872.W. D. BRUCE, *Vice-Chairman.*

(1101—1)

Monthly Statement of Traffic passed through the Circular and Eastern Canals from 1st to 31st January 1872.

NAMES OF CHOWKETS.	CHARCOAL.			WOOD & COAL.			PIECE GOODS, NATIVE PRODUCE.			PIECE GOODS, IMPORTED FABRICS.			HIDES.			COTTON.			CASTOR SEED.			CASTOR OIL.			INDIGO.			JAGGERY.			JUTE.			LINEN.			MUSTARD SEED.			MUSTARD SEED OIL.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.	Number of boats.	Maunderage by canal measurement.	Maunderage of cargo by estimate.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Banunghatta...</

By bales. † By bales. § Per bale. ‡ Per chest. § Per bale. † Per hide.

DRAWN BY THE COLLECTOR'S OFFICE,
The 5th February 1872.

J. F. GALIFFE,
Collector and Supervisor, Calcutta Canals.

CURRENCY NOTES.

The following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
4456	A 40151	10	Bogeeram Doss.
4465	A 04964	10	Ganolea Nowjee.
4471	A 21879	100	Konjolal Banerjee.
4475	A 21562	100	} Madhub Chunder Baira.
	A 17137	100	
	A 59706	50	
	A 63658	50	
	A 63659	50	
4476	A 35439	100	R. Reid.
4478	A 30171	1,000	Seth Jaith Mull.
4479	A 41257	100	} The Post Master, Calcutta.
	A 47751	100	
	A 45384	100	
	A 21465	100	
	A 98092	100	
	A 43019	50	} Messrs. Ralli Brothers and Co.
	A 56289	20	
	A 11266	20	
4484	A 96824	100	
	A 77845	100	
4486	A 81295	20	Khetter Nath Roy.
4488	A 74740	500	Lallo Naik Janke Bacc.
4489	A 24431	100	} The Inspecting Post Master, Punjab Railway Division.
	A 40708	100	
	A 80002	100	
	A 41456	100	
4486	A 81295	20	Khetter Nath Roy.
4488	A 74740	500	Lalla Naik Janke Bacc.
4489	A 24431	100	} Insp. P. M., Punjab Golabsing.
	A 40708	100	
	A 80002	100	
	A 41456	100	
4492	A 59231	100	Puncheowree Shah.
4493	A 32353	20	} W. V. G. Taylor.
	A 90556	10	
	A 03826	20	
	A 43954	10	
4495	A 74540	1,000	} Shamloll Shaha.
	A 09233	100	
	A 16232	100	
	A 16233	100	
	A 21762	100	
	A 40712	100	} E. O. B. Smith.
4498	A 57154	50	
4499	A 71370	500	Janokey Ram Baney
	A 15888	100	Prosad.

Notes partially lost or destroyed.

4450	A 00123	100	The Manager, Delhi and London Bank "Limited."
4451	A 86368	20	} G. C. Chapman.
	A 73130	10	
4452	A 20787	10	A. P. Neele.
4453	A 11171	50	C. E. Knox.
4454	A 68545	20	} P. Niblett.
	A 85444	20	

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
4457	A 59931	20	} Arthur A. Smith.
	A 05818	20	
4458	A 61927		
	A 58857		
	A 66883		
	A 55184		} The Revd J. Lawrence.
	A 21914	at Rs.	
	A 19975	50 ea.	
	A 40232		
	A 65484		
4459	A 71294	1,000	Abdoollah Khan.
4461	A 17793	20	E. Palmer.
4464	A 81207	20	Grish Chunder Bannerjee.
4467	A 48876	10	Kissory Mohun Bose.
4468	A 51385	10	Denonath Mondole.
4469	A 73055	10	Kisto Chunder Roy.
4470	A 84934	10	Messrs. Dins, Law Co.
4472	A 86266	10	Bissumbhur Buttacharjee.
4474	A 81703	10	Nobin Chunder Shidhonto.
4477	A 79594	10	} Lt. W. R. Jones.
	A 79595	10	
	A 79724	10	
	A 79598	10	
3416	A 93728	10	Tectoram Naug.
	A 47539	10	} S. S. Stephens.
1433	A 39684	20	
	A 85713	20	
4480	A 73251	20	Woomanundo Chuckerbutty.
4482	A 02417	100	} Kasub Chunder Daw.
	A 41380	100	
	A 13684	100	
	A 07872	100	
4483	A 47443	20	
	A 72554	20	} Pitambur Chuckerbutty.
	A 31920	20	
	A 12610	10	
	A 72707	10	
	A 85740	10	
	A 22918	10	} H. Andrews.
	A 81875	10	
	A 95611	10	
	A 30022	10	
	A 95717	10	
	A 55955	10	} J. S. R. Clark.
	A 33129	10	
	A 96230	10	
	A 21803	10	
	A 97571	10	
3562	A 15673	10	} Rakhal Chunder Haldar.
	A 75222	10	
	A 90056	10	
2553	A 15326	10	
4494	A 79084	100	
4496	A 86017	10	Ruttunashur Mullick.
4497	A 85246	100	Radhamadub Mookerjee.
4500	A 44257	100	} Greedharee Lal.
	A 21465	100	
	A 45384	100	
	A 47751	100	
	A 98092	100	
	A 43019	50	

Notes Partially lost or destroyed.

Register No.	No. of Notes	Value.	Name of Claimant.
		Rs.	
4501	A 82047	10	G. H. Cataina.
3416	A 93728	10	} Teetooram Naug.
	A 47539	10	
4485	A 76254	10	The Dy. Collr. Sub-Trasy. Serajgunge.
	A 77564		
<i>Wrongly joined.</i>			
4455	A 90126	} 10	J. G. Connew.
	A 90129		
4460	A 08070	} 10	} The Chief Pay Master, E. I. Railway.
	A 11113		
	A 37214	} 20	
	A 37414		
4462	A 47230	} 10	B. S. Collins.
	A 47231		
4463	A 35376	} 10	Brojonath Pyne.
	A 96770		
4466	A 08128	} 20	} Williamson Brothers and Co.
	A 08183		
	A 92104	} 10	
	A 92106		
4473	A 48979	} 20	Jodoonath Dutt.
	A 48969		
4481	A 75300	} 20	Rajnarain Dutt.
	A 92414		
4485	A 76254	} 10	The Deputy Collector in charge of Sub-Treasury of Serajgunge.
	A 77564		
4502	A 90563	} 10	Messrs. Baker and Catliff.
	A 91672		

L. BERKELEY,
Asst. Commr. of Paper Currency.

PAPER CURRENCY DEPARTMENT,
The 5th February 1872.

Insolvent Notices.*Court for the Relief of Insolvent Debtors at Calcutta.*

In the matter of Chundernauth Shaw and Nundohurry Shaw, Insolvents. On Saturday, the 27th day of January instant, it was ordered that Saturday, the 6th day of April next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day, the said Insolvents be discharged personally, as well as to their after-acquired property, from all liabilities for debts, claims, and demands, of and against the said Insolvents at the time of the filing of their petition for relief.

J. Hart, Attorney.

In the matter of Edward Francis Menzies, an Insolvent. On Friday, the 26th day of January instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 6th day of April next, and that the said Insolvent do then attend to be examined before the said Court.

Berners & Co., Attorneys.

In the matter of Woo-mesh Chunder Mitter, an Insolvent. On Saturday, the 13th day of January instant, by an order of this Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI. Vic., cap. 21, as to all persons named in his schedule as creditors or claiming to be creditors respectively.

Gray and Sen, Attorneys.

In the matter of Madub Chunder Rooder, an Insolvent. On Saturday, the 13th day of January instant, by an order of this Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI. Vic., cap. 21, as to all persons named in his schedule as creditors or claiming to be creditors respectively.

Gray and Sen, Attorneys.

Chief Clerk's Office, the 30th January 1872.

In the matter of Frederick Andrew Cohen, formerly carrying on business as Wine Merchant and General Agent with John Christian Andrew Dauenburg at Meerut and Mussoorie, under the style and firm of Middleton and Co., then carrying on business alone at Meerut, Mussoorie, Saharunpore, and Delhi, under the style of Middleton, Cohen and Co., as Wine Merchants and General Agents, and also at the same time carrying on business at Meerut in partnership with Lionel Andrew Cohen as Produce Merchants, under the style of Cohen Brothers and Co., then carrying on business alone at Meerut and Delhi, under the style of Cohen Brothers and Co., and during the said several business living and residing at Meerut, and now residing at No. 17, Camac Street, in the Town of Calcutta, an Insolvent.

C. W. Hatch, Attorney.

In the matter of Frederick Andrew Cohen, an Insolvent. Notice, that an application for an *ad interim* protection order has been made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Monday, the 12th day of February instant, at the hour of ten o'clock in the forenoon.

“Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.”

C. W. Hatch, Attorney.

In the matter of Martha Herring, widow, of No. 5, Russell Street, in the Town of Calcutta, carrying on business there and at Nos. 5 & 4, Russell Street aforesaid, as a Boarding-house keeper, an Insolvent. Notice, that the petition of the said Insolvent seeking the benefit of the Act XI. Vic., cap. 21, was filed in the Office of the Chief Clerk on Saturday, the 3rd day of February instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Robertson, Orr, Harriss, and Francis, Attorneys.
Chief Clerk's Office, the 5th February 1872.

Notice, that the petition of the said Insolvent seeking the benefit of the Act XI. Vic., cap. 21, was filed in the Office of the Chief Clerk on Thursday, the 1st day of February instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Postal Notice.

SEA AND OVERLAND MAILS.

For	Box closes at	Date.	Per Steamer.
Gopnulpore, Bimlipatam, Vizagapatam, Coconada, Madras, Pondicherry, Negapatam, Galle, Colombo, Tuticorin, Alleppy, Cochin, Bepore, Calicut, Tellicherry, Cannanore, Mangalore, Carwar, and Bombay.	7 P.M.	7th Feb.	Arabia.
Ceylon, Penang, Singapore, Hong-Kong, China, Japan, and Australia.	7 „	10th „	
Chittagong, Akyab, and Kyauk Phyoo.	7 „	12th „	Penang.
Rangoon and Moulmein ..	7 „	12th „	Asia.
The Straits and Hong-Kong	7 „	17th „	Historian & China.

The next Overland Mail *via* Bombay will close on Friday, the 9th February 1872.

2. Book Post and Pattern Packets must be posted on the 8th.

N.B.—The letter box will close at 7 P.M. precisely, after which hour Overland letters fully prepaid and bearing extra postage stamp of two annas on each cover will be received up to 7-30 P.M., or bearing an extra postage stamp of four annas on each cover up to 8 P.M., and after 8 up to 9 P.M., by a Post Office Clerk at the East Indian Railway Station, Armenian Ghât.

CALCUTTA, W. H. MCGOWAN.
The 6th February 1872. Post-Master.

List of remaining and unclaimed letters accumulated in the Calcutta Post Office during the week ending 3rd February 1872.

Bentley, Mrs. C.	Hoff, A. W.
Browne, Capt. J. J. C.	Hockly, Mrs. T. R.
Bace, F. A.	Imbert, Mrs.
Blois, W.	Johnston, J.
Bokhara Ram.	Jacobs, Mrs. M.
Baldock, W. C.	Jones, F.
Benson, Mrs.	Jackson, T. A.
Belcham, G.	Jary, A.
Bennet, G.	Kemble, W.
Bond, F.	Lockwood, R.
Barker, W. H.	Leadon, R. H.
Child, W. and Co.	Long, T.
Climan, T.	Marsden, Esq.
Caddy, H.	Monier, J. C.
Dutt, L. K.	McGlow, D.
Dewan Chattrto Dass.	Nardon, Miss. D.
Dobalman, A. H. T.	Robin, Mrs.
D'Silva, J.	Robertson, R. D.
Forbes, T. T.	Rice, Mrs.
Freeman, R. W.	Ross, F. L.
Fletcher, H. D.	Rhoades, A. H.
Fraser, D. and Co.	Robinson, H.
Grimley, W. H.	Rebeiro, G.
Gregory, Mrs. H.	Shekelton, J. F.
Gordon, C. B. F.	Scott, Mrs. H. A.
Grant, A.	Sloane, R. E.
Guerin, J. C.	Smith, T.
Goodall, D.	Smith, A. A.
Gisborne, E. S.	Spracklin, Mrs. W. F.
Gratama, Dr.	Spracklin, Capt. D.
Goble, Mrs.	Smith, Capt. A. A.
Gostell & Fitch.	The Manager, East Indian
Griffin, A.	Land Credit and Finance
Howe, Miss M. C. F.	Co.
Harris, Miss M.	Tarrant, T.
Heller, R.	Tait, Mrs.
Howard, W.	Wheal, J.
Halsted, Lieut. J.	Weir, Capt. R. A.
Hind, F.	

CALCUTTA, W. H. MCGOWAN,
The 5th February 1872. Post-Master.

Miscellaneous Advertisements.

Notice.

THE quit-rent of the undermentioned lease, in the district of Darjeeling, being in arrear, notice is hereby given that if the amount due from the location be not paid within two months from this date, the lease remaining unpaid will be resumed by Government under supplementary Rule I for grant of location at Darjeeling:—

No. of lease.	Name of lessee.	Amount.
176	G. B. Ward	Rs. As. P. 50 0 0

B. W. D. MORTON,
Dy. Commissioner.

DY. COMM. 'S OFFICE, DARJEELING,
The 12th January 1872.

Notice.

THE annual Chutia Fair will be held at Chutia, near Ranchi, Chota Nagpore, commencing on Sunday, the 25th February 1872, corresponding with the 1st of Phalgun 1279 Fuslee, and continuing for fifteen succeeding days.

E. T. DALTON,
Commr. of Chota Nagpore.

CAMP PURULIA,
The 25th November 1871.

In the Court of the Judge of the District of Bhaugulpore.

CITATION

UNDER SECTION 250, ACT X OF 1865.

IN the matter of the Estate of Charles Paterson, deceased.

Whereas an application, under the Indian Succession Act, 1865, for letters of administration to the estate of Charles Paterson, late of Sugrampore, in the district of Bhaugulpore, has been made by his widow Charlotte Paterson of Sooltangunj, through her pleader Joseph DaCosta, and whereas the 17th day of February of the current year (1872) has been fixed for the hearing of this case, notice is hereby given that any person having any interest in the administration of the estate of the said deceased, may, if he desire, appear in this Court on the said 17th day of February 1872, and show cause why the application of the said Charlotte Paterson should not be granted.

Given under my hand and seal of this Court, this 12th day of January in the year of our Lord one thousand eight hundred and seventy-two.

(1072—3) H. MADOCKS,
Judge.

Notice.

COPIES of Act VII of 1871, the Indian Emigration Act, in Urdu and Hindee, can be obtained on application at the Bengal Secretariat at 8 annas per copy.

STATEMENT of Government Promissory Notes enfaced for payment of interest in London, under deduction of amount re-transferred to India, and outstanding in the books of the Bank of Bengal on the 31st January 1872.

PARTICULARS.	4 PER CENT. LOAN			4½ PER CENT.			5 PER CENT.		DEBENTURES FOR			Total amount.				
							P. W. of 1854-55.									
	of 1842-43. of 1854-55.			Transfer of 1866-67.			Loan dated 4th July 1871.		Transfer Loan of 1872.							
	of 1824-25.	of 1828-29.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	of 1866-67.	Transfer Loan dated 16th July 1870.	Loan dated 4th July 1871.	Transfer Loan of 1872.	5 years at 5 per cent.		10 years at 5 per cent.	15 years at 5 per cent.		
Balance of 15th January 1873	20,374	2,347	19,913	30,303	1,40,17,000	1,21,75,000	1,39,04,500	14,500	33,52,400	8,75,000	2,24,00,000	1,37,13,500	4,01,28,300	22,81,000	38,50,000	13,64,32,108
ADD																
Amount enfaced at Madras between 16th and 31st January 1872	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay between 16th and 31st January 1873	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Calcutta between 16th and 31st January 1873	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	20,374	2,680	19,913	30,303	1,40,22,500	1,21,81,500	1,31,87,500	14,500	33,73,800	8,77,000	2,48,79,000	1,37,13,500	4,03,00,000	22,81,000	38,50,000	13,91,73,201
DEBIT																
Amount written off in the London Registers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Balance on 31st January 1873	20,374	2,680	19,83,680	39,97,200	1,48,79,400	1,21,73,500	1,39,34,000	14,500	33,78,300	8,77,000	2,48,79,000	1,37,57,100	4,04,03,000	22,81,000	38,50,000	13,59,85,034

NOTE.—From 9th June 1867 to 30th Nov. 1871—Enfaced from India 1,233 lakhs, re-transferred from London ... 1,048 lakhs.
 From 1st Dec. 1871 to 1st Dec. " ditto 10 " ditto ditto ... 140 " "
 From 16th " " to 31st " " ditto 45 " ditto ditto ... 79 " "
 From 1st Jan. 1872 to 15th Jan. 1872 ditto 31 " ditto ditto ... 55 " "
 From 16th " " to 31st " " ditto 27 " ditto ditto ... 21 " "

1,310
1,314
—
1,314 lakhs.

Balance against India ... 35 lakhs.

PUBLIC DEBT OFFICE, BANK OF BENGAL, CALCUTTA.

The 3rd February 1872.

GEO. DICKSON,
Secretary and Treasurer.
(1098-1)

Bank of Bengal.

NOTICE is hereby given that the Bank of Bengal, General Treasury, and Public Debt Office, will be closed on Tuesday, the 13th, and Wednesday, the 14th instant, on account of the Hindoo festival "Sree Panchomey," in conformity with Government Notification No. 3464 of the 29th October 1867.

By order of the Directors,

GEO. DICKSON,
CALCUTTA, Secretary & Treasurer.
The 6th February 1872. (1099—1.)

Notice.

THE Seventh Ordinary General Meeting of the shareholders of the Dehra Doon Tea Company, Limited, will be held at Dehra on the 27th February 1872, at 12 o'clock noon.

By order of the Directors,

CHARLES S. REID,
Secy., Dehra Doon Tea Company, Limited.
CALCUTTA,
The 17th January 1872. (1069—4)

Notice

Is hereby given that the undermentioned Mouzahs or Mehals, situate in Zillah Chuprah, Sarun, will be given in lease by Lewis Price Delves Broughton, Esq., Administrator-General of Bengal, and Administrator to the estate and effects of Munoololl Tewary, deceased, namely: The Mouzahs Bhulwahee, Jamapore, Mottecharree, Roodurwa, Bujwa, Kookraha, Bikree alias Gourypore, Sreepore, Guroowah, Bheeteeah, Junoonce, Bujrowah, and Doodhurwa, in Tuppa Ramgeer, and Mouzah Beerah in Tuppa Chugowon, Mouzah Pakree Sugholia in Tuppa Jhannowlee, in Pergunnah Muchooa Dukhillce.

For terms and particulars apply to Messrs. Gray and Sen, Solicitors, No. 4, Council House Street.
(1062—f. n.)

Notice.

THE creditors of Mr. G. M. Blacker, of Calcutta, late Merchant, are required, on or before the fifteenth day of February next, to send their names and addresses, and the particulars of their debts or claims, to the Inspectors of his Estate, at No. 38, Strand Road, Calcutta, and if so required by notice in writing from the said Inspectors, to come in and prove their said claims at such time and place as shall be specified in such notice, or in default thereof they will be excluded from the benefit of any distribution made before such debts are proved.

Dated Calcutta, this 11th day of January 1872.
Inspectors of the Estate of G. M. Blacker.

J. F. RUTHERFORD.
JAMES MURDOCH.
THOS. LONGMUIR.

(1068—5)

Assam Company.

THE Dividend of Rs. 10 per share, declared in London on 8th ultimo, will be payable on Monday, the 12th instant, to shareholders standing on the Indian Register on 30th December last.

SCHOENE, KILBURN & Co.,
4, FAIRLIE PLACE, Agents.
The 5th February 1872. (1095—1)

TO BE PEREMPTORILY SOLD, pursuant to a decree of the High Court of Judicature at Fort William in Bengal, in its ordinary original civil jurisdiction, made in the suit No. 601 of one thousand eight hundred and seventy, wherein Debnarain Bysack is plaintiff, and Gopaul Chunder Bysack is defendant, and bearing date the nineteenth day of December one thousand eight hundred and seventy, by the Registrar of the said Court, in its ordinary original civil jurisdiction, on the second day of March one thousand eight hundred and seventy-two, at the hour of two o'clock in the afternoon, the following property, that is to say:—

The right, title, and interest of the defendant, of and in all that piece or parcel of tenanted land containing by admeasurement six cottahs more or less, situate, lying, and being at, and numbered 27 formerly, but at present No. 6, Bindabun Bysack's street, in the town of Calcutta, and bounded on the north by the said Bindabun Bysack's street; on the south by the dwelling-house of the late Nilmoney Goor; on the east by the dwelling-house of the late Beerchund Sen; and on the west by the godowns of Argenti Siekari and Company.

The abstract of title will be produced at the sale, but the same may be seen, and all further particulars obtained, on any day before the sale at the office of Messieurs Gillanders and Chunder, the plaintiff's Attorneys, No. 3-2, Esplanade Row.

R. BELCHAMBERS,
Registrar.

HIGH COURT, ORIGINAL JURISDICTION,
Registrar's Office,
Calcutta, the 23rd January 1872. (1091-2)

TO BE PEREMPTORILY SOLD, by the Registrar of the High Court of Judicature at Fort William in Bengal, at the Town Hall, on Saturday, the second day of March, at the hour of 2 o'clock in the afternoon, under a decree of the said Court, in its Ordinary Original Civil Jurisdiction, dated the fourteenth day of November one thousand eight hundred and seventy-one, and made in suit No. 363 of one thousand eight hundred and seventy, wherein Atulakrishna Ghose was the plaintiff, and Callyprosunno Dutt was the defendant, the undermentioned property, that is to say:—

All that upper-roomed brick-built messuage, tenement, or dwelling-house, with the piece or parcel of land thereunto belonging, and on part whereof of the same is erected and built, containing by estimation seventeen cottahs and nine chittacks or thereabouts, situate, lying, and being formerly No. 55, and at present numbered 31, in Noyanchand Dutt's Street, Simla, in the town of Calcutta, and butted and bounded as follows:—on the north by the public drain; on the south by the public road called Noyanchand Dutt's Street; on the east by the lane which comes after the late Kristanundo Biswas' rental house; and on the west by the dwelling-house of Bissessur Day and others.

The abstract of title and conditions of sale may be seen, and all further information obtained at the Office of Mr. Thomas Owen, Attorney for the plaintiff, No. 1, Loudon Buildings, Hastings Street.

R. BELCHAMBERS,
Registrar.

HIGH COURT, ORDINARY ORIGINAL
CIVIL JURISDICTION, REGISTRAR'S OFFICE,
Calcutta, the 30th January 1872. (1093—2)

BENGAL CIVIL FUND.

*At a Half-yearly General Meeting of Subscribers to the Bengal Civil Fund,
held at the Town Hall, Calcutta, on Wednesday, the 31st January 1872—*

PRESENT:—E. C. Bayley, Esq.; H. D. Sandeman, Esq.; H. L. Dampier, Esq.; R. B. Chapman, Esq.; J. Geoghegan, Esq.; H. Beverley, Esq.; J. Westland, Esq.; A. Mackenzie, Esq.; F. H. McLaughlin, Esq.; D. M. Barbour, Esq.; and W. M. Souttar, Esq.

H. L. DAMPIER, Esq., in the Chair.

Read the following report submitted by the Managers:—

The Managers submit their proceedings during the past half-year for the consideration and sanction of the Meeting.

Subject to the approval of the Subscribers, they have admitted to the benefits of the Fund under the new Rules the following families:—

Mrs. Hardinge	... £300	The widow and three children (two sons and a daughter)
Three Children	... .. 120	of the late Mr. B. Hardinge, who died in England on the 31st
	£420	July last.
Less one-sixth under Rule 7	.. 70	
	£350	The widow of the late Sir Henry Byng Harington (an
		annuitant of 1865), who died in England on the 7th October
		last.
<i>Note.—A son died 4 days after death of father.</i>		The widow and four daughters of the late Mr. W. T. Taylor
Lady Harington	... £300	(an annuitant of 1859), who died in England on the 23rd Octo-
		ber last.
		The widow of the late Mr. A. C. Bidwell (an annui-
Mrs. Taylor	... £300	tant of 1856), who died in England on the 10th November
Four Children	... .. 400	last.
	£700	
Mrs. Bidwell	... £300	Mrs. Bernard, an incumbent on the Fund, as being the
		widow of Mr. Block, has under Article (29) XXVIII been re-
		admitted to full benefits from the date of decease of her second
		husband. Her's is, however, one of the mutiny pensions, and
		the Fund is repaid the amount by Government.

The votes of subscribers have affirmed the resolutions passed at the General Meeting of the 26th July last, respecting the modifications of Articles XXIII (24), IV (5), and XXX (31). It has also been agreed that the last mentioned rule have retrospective effect given it by the Managers. The grant of a good service pension to Baboo Tincowry Roy has been confirmed. The voting was as follows:—

AMENDMENT OF RULE XXIII.		AMENDMENT OF RULE IV.		AMENDMENT OF RULE XXX.		RETROSPECTIVE EFFECT OF RULE XXX.		A GOOD SERVICE PEN- SION TO BABOO TIN- COWRY ROY.	
For	Against	For	Against	For	Against	For	Against	For	Against
117	...	114	6	110	10	97	22	114	1

The widow of the late Mr. Craigie has applied, under the revised Rule Article XXX, for the restoration to pensionary benefits of her son Manson, who was struck off the list of incumbents on attaining his majority in November 1867. The Managers have informed her that they will, subject to the usual confirmation of the General Meeting, re-admit her son to pensionary benefits from the date that the rule came into effect, *viz.*, 8th October last. She has been requested to submit in original the certificates of the Medical Board of the India Office testifying to the inability of her son to earn his living. She will have to submit a similar certificate every five years, as well as an annual certificate from her family physician, testifying to the continuance of her son's incapacity. These checks will, the Managers trust, prevent any abuse of the rule.

Mr. W. E. Money has intimated that his son, Mosley Sapte, who attained his majority on the 25th November, is incapable of earning his livelihood. Mr. Money has at the same time expressed his wish to continue subscriptions for this son, so that, in the event of his own decease, his son may be admitted to Fund benefits. The Managers have informed him that he may, under Article IV of the Revised Rules, continue payments, but that satisfactory medical proof of the existence of the incapacity is necessary.

In the Financial Despatch No. 108 of the 30th November 1864, the Secretary of State for India intimated to the Government of Bombay that in the covenants of Natives of India entering the Civil Service, the rules requiring subscription to the Civil Funds of the services would be cancelled. To prevent mistakes in the cases of the Native gentlemen who have recently been appointed to the Civil Service of this Presidency, the Government of India has been asked whether this intention of the Secretary of State has been carried out. No reply has yet been received from Government.

The abolition of the Annuity Fund, to which the greater part of the cost of the joint office establishment of the two Funds had hitherto been debited, made it necessary for the Managers to revise the Civil Fund Office Establishment. Fortunately the Civil Fund is now in a position to support without difficulty its own proper charges. The Managers have, how-

ever, in their arrangements had strict regard to economy, as well as to efficiency. The cost of the establishment of the Annuity and Civil Funds together was Rs. 1,274 per mensem. The mean cost of the revised Civil Fund establishment is Rs. 806 per mensem. The Secretary's salary has been reduced and fixed at Rs. 300. This is included in the above sum. As the abolition of the Annuity Fund has only reduced the work of the office about 13 per cent., the Managers are of opinion that they have gone as far in the way of reduction as it is safe to venture.

The accounts of the Fund for the past year, 1870-71, are submitted.

Abstract of the Accounts of the Bengal Civil Fund for 1870-71.

UNAPPROPRIATED FUNDS.				Bearing interest at 8 per cent.	Bearing interest at 5 per cent.
				Rs.	Rs.
By Balance, 1st April 1870	...	...	...	30,25,032 14 6	9,82,727 14 6
" Interest	...	...	...	2,58,573 11 3	52,692 6 5
" Subscriptions during the year	...	...	...	2,38,664 2 8	1,89,603 14 3
" Composition payments by six Annuitants in India	...	...	...	8,361 7 1	5,496 12 11
" Composition payments by twenty Annuitants in England	...	...	...	17,478 9 7	11,652 6 5
" Contributions by Annuitants in India	...	...	...	17,052 8 2	16,081 6 8
" Contributions paid in England and by Absentees on Furlough	...	...	...	23,831 14 10	8,466 13 10
" Fines from six Subscribers under Rule 6, including 1 for unequal age at marriage	...	...	...	1,089 5 6	726 3 9
" Fines from 3, including 1 for unequal age at marriage paid in England	...	...	...	890 8 5	493 10 11
" Transfer from Appropriated Funds of deductions of one-sixth from pensions under Rule 7	...	...	...	13,681 10 8	9,078 5 4
" Amount granted by Government for the payment of pensions of families of those Subscribers who were killed in the Mutiny	...	...	...	29,477 10 9	19,651 12 7
" Transfer from Annuity Fund	...	...	...	1,080 0 0	720 0 0
" Donation from the Government paid in England	...	...	...	25,000 0 0	...
				36,60,214 7 5	12,97,391 11 7
DEDUCT—					
To Transfer to Appropriated Funds—					
" Value of pension of one daughter, and two sons of E. T. Trevor, (Annuitant)	...	...	...	9,386 1 7	7,369 1 11
" Value of pension of Mrs. Patton, widow of J. H. Patton, (Annuitant)	...	...	...	16,317 0 0	13,700 6 5
" Value of pension of Mrs. Franco, widow of G. F. Franco, (Annuitant)	...	...	...	13,411 12 10	10,687 3 2
" Value of pensions of Mrs. Elliott, widow and two sons of W. H. Elliott, (Annuitant)	...	...	...	18,658 8 0	15,249 12 10
" Value of pensions of Mrs. Unwin, widow, four daughters, and two sons of H. Unwin, (Annuitant)	...	...	...	41,751 14 6	31,126 10 11
" Value of pensions of Mrs. Lewis, widow and two daughters of J. Lewis (Annuitant)	...	...	...	21,988 12 10	18,161 9 7
" Value of pensions of Mrs. H. C. B. C. Raban, two daughters and one son	...	...	...	31,799 10 3	28,734 2 6
" Value of pension of Mr. Lawrence Henry Roberts under Art. 3	...	...	...	6,216 0 0	5,716 0 0
" Interest on the above values	...	...	...	4,199 4 11	2,171 9 11
" Transfer to Appropriated Funds on account of pensions payable by Government	...	...	...	29,477 10 9	19,651 12 7
" Refund of overpaid subscriptions	...	...	...	3,371 8 8	15,562 0 3
" Refund of half composition payments under the Resolution of the General Meeting of 27th July 1870	...	...	...	12,082 0 0	5,553 15 0
" Establishment, &c.	...	...	...	2,861 1 9	1,868 10 3
" Printing charges	...	...	...	496 1 0	328 6 6
				2,12,017 7 1	1,79,821 5 10
Balance, 31st March 1871, Rs.	...	...	...	34,48,197 0 4	11,17,570 5 9
APPROPRIATED FUNDS.					
By Balance, 1st April 1870	...	...	...	31,96,532 0 7	23,07,991 3 6
" Interest	...	...	...	2,49,344 12 10	1,15,558 15 7
" Transfer from Unappropriated Funds, values of pensions granted to the above eight families within the year	...	...	...	1,59,529 12 0	1,31,684 15 4
" Interest thereon	...	...	...	4,199 4 11	2,171 9 11
" Transfer from Unappropriated Funds on account of pensions payable by Government	...	...	...	29,477 10 9	19,651 12 7
				36,30,083 9 1	25,80,058 8 11
DEDUCT—					
To Pensions paid in England under Old Rules				1,76,681 10 0	...
" Pensions paid in England under New Rules	...	...	...	2,99,239 6 10	1,99,492 15 2
" Pensions paid in India under New Rules	...	...	...	15,303 2 10	9,745 12 0
" Marriage Donation	...	...	...	5,400 0 0	3,600 0 0
" Transfer to Unappropriated Funds of the deduction of one-sixth from pensions under Rule 7	...	...	...	13,681 10 8	9,078 5 4
				5,10,305 14 4	2,21,917 0 6
Balance, 31st March 1871, Rs.	...	...	...	31,19,777 10 9	23,58,141 8 5
TOTAL BALANCE, 31st MARCH 1871, Rs.	...	...	...	65,67,974 11 1	34,75,711 14 2

INVESTMENT OF THE ABOVE BALANCE.

	Rs.	A. P.
Invested in Treasury Notes at 8 per cent.	62,61,590	1 7
Uninvested at 8 per cent. (since invested)	3,06,384	9 6
Uninvested at 5 per cent.	34,75,711	14 2
	Rs. 1,00,43,686	9 3

COMPARISON OF THE BALANCE.

	Rs.	A. P.
Balance, 31st March 1870	95,12,284	1 1
Balance, 31st March 1871	1,00,43,686	9 3

INCREASE, Rs. 5,31,402 8 2

E. E.
A. MACKENZIE,
Secretary and Accountant.

Proposed by Mr. Westland, and seconded by Mr. Chapman, that the proceedings of the Managers in admitting to Fund benefits the families of the late Messrs. Hardinge, Taylor, Bidwell, Block, and Sir H. B. Harington, be confirmed.

Carried.

Proposed by Mr. Barbour, and seconded by Mr. Geoghegan, that the proceedings of the Managers in the cases of the invalid sons of Mrs. Craigie and Mr. W. E. Money be confirmed.

Carried.

Proposed by Mr. Geoghegan, and seconded by Mr. Beverley, that the proceedings of the Managers in settling the scale of establishment for the Civil Fund Office be confirmed.

Carried.

Proposed by Mr. Bayley, and seconded by Mr. McLaughlin, that the accounts submitted by the Managers be formally passed.

Carried.

Proposed by Mr. Westland, and seconded by Mr. Souttar, that in future the half-yearly report of the Managers be circulated as far as possible to all subscribers residing in and near Calcutta before the day of each General Meeting.

Carried.

Proposed by Mr. Westland, and seconded by Mr. Barbour, that the following gentlemen be elected Managers for the ensuing year:—Messrs. V. H. Schaleh, H. Bell, W. L. Heeley, H. Beverley, and W. M. Souttar.

Carried.

The attention of the Chairman having been called to the proposition which had been advertised, and which Mr. H. S. Beadon was to bring forward for discussion, *viz.* that Articles 17 and 18 of the rules of the Fund be amended so as to allow Annuitants and other Members of the Fund in England who were at present unable to transmit their votes in time, to do so in future; it was decided that, as Mr. Beadon was not present, and no other gentleman was willing to propose the Resolution in question, the matter must for the present drop.

A vote of thanks was passed to the Chairman.

H. L. DAMPIER,
Chairman.

BENGAL CIVIL FUND OFFICE, }
The 31st January 1872. }

(1097--1)

Statement of the Affairs of the Bank of Bengal for the Week ending 30th January 1872.

LIABILITIES.			Rs. As. P.		ASSETS.			Rs. As. P.	
Proprietors' Capital, paid-up	...	...	2,20,00,000	0 0	Government Securities	...	...	94,04,633	4 0
Reserve Fund	...	...	15,41,089	7 0	Loans on Government Securities at Head Office and Branches	...	...	97,54,183	12 10
General Treasury Balance	...	...	5,38,96,431	2 3	Accounts of Credit on Government Securities at Head Office and Branches	...	...	1,70,50,045	4 6
at Head Office, ... Rs. 3,78,59,006	10	7			Mercantile Bills discounted at Head Office and Branches	...	...	1,00,53,003	13 8
General Treasury Balance	...	...	2,40,69,474	5 10	Dead Stock	...	...	11,88,837	2 5
at Branches, ... Rs. 1,60,37,424	7	8			Stamps	...	...	14,106	10 0
Other Deposits at Head Office and Branches	...	...	8,99,698	14 6	Balances with other Banks	...	...	4,21,720	5 6
Bank Post Bills, &c.	...	...	7,20,000	0 10	Sundries	...	...	1,63,809	3 6
Sundries	...	...						5,78,50,339	7 5
					Cash and Currency Notes at Head Office, ... Rs. 1,85,46,409	2	3	4,64,76,354	7 0
					Cash and Currency Notes at Branches, ... Rs. 2,09,29,945	4	9		
								10,31,26,693	14 5

BANK OF BENGAL,
Calcutta, 1st February 1872.

J. GORDON,
Chief Accountant & Deputy Secretary.

By order of the Directors,

GEO. DICKSON,
Secretary and Treasurer.
(1094-1)

Notice.

TO THE SHAREHOLDERS OF WATTS AND COMPANY,
"LIMITED," IN LIQUIDATION.

A general meeting of the Shareholders of the above Company will be held on the premises No. 1, Wellesley Place, on the 8th of February next, at 4 o'clock P.M., to pass the accounts for the year ending 1871.

A dividend of Rupees twenty-six per share will be paid on presentation of scrip at the Office of undersigned.

ROBERT ALLARDICE,
Liquidator, Watts & Co., "Limited."
8, OLD COURT HOUSE CORNER,
Calcutta, the 30th January 1872.

(1089—2)

Arcuttipore Tea Company, "Limited."

THE adjourned annual general meeting of Shareholders will be held at the registered Office of the Company, No. 7, Church Lane, on Saturday, the 17th February current, at 10 o'clock A.M.

J. MACKILLICAN & Co.,
Secretaries & Agents.

Notice.

NOTICE is hereby given that an extraordinary general meeting of Shareholders of the Arcuttipore Tea Company, "Limited," will be held at the registered Office of the said Company, No. 7, Church Lane, Calcutta, on Saturday, the 17th February current, at the hour of ten o'clock A.M., at which general meeting the following special resolution will be proposed, *viz.*:—That after the fourth clause of the Articles of Association the following clauses be inserted: 4A.—The Directors are hereby empowered to increase the capital of the Company from the sum of rupees three hundred thousand to the sum of rupees three hundred and fifty thousand, by the issue of new shares of the value of rupees one hundred each. 4B.—The Directors are hereby further empowered to purchase lands and estates other than those now belonging to the Company, the consideration to be paid for such additional lands and estates not to exceed the sum of rupees fifty thousand.

J. MACKILLICAN & Co.,
Secretaries and Agents.

CALCUTTA,
The 6th February 1872. (1100—1)

Notice.

WE hereby give notice that Mr. William Scott, of the firm of Charles and William Scott and Co., in Calcutta, retired from the business on 31st December 1871; that Mr. Walter Scott has become a Partner in the firm from that day, and that Mr. Arthur James Parker has succeeded Mr. Good (who is returning to England) as Agent and Manager to the said firm.

C. & W. SCOTT & Co.
CALCUTTA,
The 1st January 1872. (1098—2)

The Indian Financial Almanack for 1872,
Price 4 annas; postage 1 anna.

Selections from Unpublished Records of Government for the years 1748 to 1767 inclusive. Relating mainly to the social condition of Bengal. With a Map of Calcutta in 1784. By the Rev. J. Long, Member of the Government Record Commission. Price Rs. 5; packing and postage 1 Rupee extra.

Selections from Calcutta Gazettes of the years 1816 to 1823 inclusive, showing the political and social condition of the English in India upwards of fifty years ago. By Hugh David Sandeman, C.S., Accountant-General, Bengal, and Member of the Record Commission. Volume I, 3 Rs., and Volumes II, III, IV, and V, at 5 Rs. each; packing and postage 1 Rupee extra.

The above to be had at the Office of Superintendent of Government Printing, 8, Hastings Street, Calcutta.

*Just Published.***Bengal Official Army List.***Corrected up to 1st January 1872.*

THE Official Quarterly Army List of H. M.'s Forces in Bengal, to which is added a non-official Supplement, containing the latest corrected Civil List, &c. &c. Price Rs. 5, and 8 annas extra for packing and postage.

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FIFTY YEARS AGO.

BY HUGH DAVID SANDEMAN, C.S.,

Accountant-General, Bengal, and Member of the Record
Commission.

Volume I, 3 Rs., and Volumes II, III, and IV., at
Rs. 5 each, are still available.

OFFICE OF SUPDT. GOVERNMENT PRINTING,
8, HASTINGS STREET, CALCUTTA.

*The 30th October 1871.***WASTE LAND RULES.**

Being Chap. XXVI. of the Rules of the Board of Revenue

Price, 4 annas. Packing and postage charges, 2 annas extra.

Calcutta: Office of Supdt. of Government Printing,
No. 8, Hastings Street.

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BY THE REV. J. LONG,

Member of the Government Record Commission.

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APPENDIX TO
The Calcutta Gazette.

WEDNESDAY, FEBRUARY 7, 1872.

ADVERTISEMENT OF SALE.

NOTICE is hereby given that the undermentioned plots of lands no longer required by the Government, situated in the District of Shahabad, will be put up to sale, at the Shahabad Collectorate, on Monday, the 4th of March 1872, corresponding with 9th Fagoon 1279 *B.S.*

2. The purchasers of these plots will be subject to the following conditions:—

1st.—If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

2nd.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the estate to be again put up for sale, at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

3rd.—The plots will be sold revenue free to the highest bidders above the upset price.

Number in State- ment of Govern- ment Estate.	Number on the District Roll.	Name of Estate and Pergunnah.	Approximate area in acres.	Upset Price.
			A. R. P.	Rs. As. P.
.....	Pukri, Pergunnah Arrah	3 0 3	45 0 0
.....	Ditto	1 1 37	25 0 0

D. BARBOUR, *Deputy Collector, for Offg. Collector.*

SHAHABAD COLLECTORATE,
The 6th December 1871.



APPENDIX (No. II.) TO

The Calcutta Gazette.

WEDNESDAY, FEBRUARY 7, 1872.

LAND SALE NOTICES.

NOTICE is hereby given, under Section 6, Act XI. of 1859, and under Section 11, Act II. of 1871, amending Section 7, Act VII. of 1868, that the undermentioned estate, in Zillah Pubna, will be put up to public and unreserved sale, at the Collector's Office of that district, on Friday, the 16th February 1872, corresponding with 5th Falgoun 1278 B.S., for arrears of revenue, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th September 1871; the date of sale originally fixed for the 30th December 1871 having been altered, and the sale postponed to 16th February next:—

Permanently-settled-Estate.

To be sold for arrears of revenue.—Towjee No. 1172.—Alluvial increments of 15 mouzabs, viz. Mouzah Peerpur, Khordo Chandpur, &c., Pergunnah Islampur; Sudder Jumma Rs. 2,623-4. Mehal will be sold for arrears of Government revenue to Rs. 3,950-4 for the years 1277-78 B.S.

W. V. G. TAYLER, *Collector.*

PUBNA COLLECTORATE,
The 5th January 1872.

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned estate in the district of Tirhoot will be put up to public and unreserved sale, at the Collector's Office of that District, on Wednesday, the 28th February 1872, corresponding with the 4th Phalgun 1279 Fuslee, for arrears of revenue due on the 12th January 1872:—

No. 1886.—Mudunpore Bishnath, Pergunnah Mahilla; recorded proprietors, Audit Sahai and others; sudder jumma, Rs. 670-1-7.

The share of Audit Sahai only, with sudder jumma of Rs. 23-12, will be sold for recovery of Rs. 5-7 on account of Government revenue.

TIRHOOT COLLECTOR'S OFFICE,
The 22nd January 1872.

F. M. HALLIDAY, *Collector.*

اس تحریر کے رو سے خاص و عام کو دفعہ ۶ اکت ۱۱ سنہ ۱۸۵۹ ع کے مطابق اطلاع دی جائے گی کہ علاقہ جات موسومہ دیال موقوفہ ضلع ترہٹ بعلت زر باقی وغیرہ مطالبہ جنکو قوانین اور اکتوں مستحبہ کے رو سے وصول کرنا جائز ہے اور اس زر باقی اور مطالبہ کو تا تاریخ ۱۲ ماہ جنوری سنہ ۱۸۷۲ ع تاریخ غایت ادائیگی مالگذاڑی سرکار ادا کرنا واجب تھا بالضرور تاریخ ۲۸ ماہ فیبروری سنہ ۱۸۷۲ ع مطابق چہارم ماہ پہاگن سنہ ۱۸۷۹ فصلی روز چہار شنبہ کچہری ٹلکٹری ضلع ترہٹ میں نیلام ہوگا •

نمبر ۱۸۸۶ توزیع—محال مدنیپور بشناٹہ پرگنہ مہلا کہ جس کے خانہ مالگذاڑی میں نام ادت سہائی وغیرہ کا مندرج ہے اور مبلغ ۶۷۰-۱-۷ بعلت باقی مالگذاڑی سرکار اوس کے جمع صدر ہے اور اس محال میں بعد منہائی حصہ سایلن تقسیم جکا حصہ مطابق دفعہ ۳۳ قانون نوزدہم سنہ ۱۸۱۴ ع کے بتعداد ۶۴۶۰-۵-۷ زیر بتوارہ ہو چکا ہے باقی موازی ۱۴ گندہ حصہ ادت سہائی مالک بتعداد ۲۳-۱۲ صدر جمع بعلت باقی مبلغ ۵-۷ باقی مالگذاڑی سرکار کے نیلام ہوگا •

اف: ام: ہلیڈی

ٹلکٹر

المرقوم ۲۲ جنوری سنہ ۱۸۷۲ ع

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned estates, in the district of Tipperah, will be put up to public and unreserved sale, at the Collector's Office of that district, on the 27th day of February 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872 :—

PERMANENTLY- SETTLED ESTATE.

To be sold for arrears of revenue.

No. 773.—Mouzah Kamalla in the 10as. 13gds. 1k. 1kt. share of zemindari Pergunnah Bardakhat; recorded proprietor, Khwaja Absanullah; Government revenue, Rs. 1,649-2; road fund, Rs. 16-8; is to be sold for arrears of revenue amounting to Rs. 567-2.

No. 310.—3 gds. 3k. out of a 1a. 5gds. share in Mouzah Chapitala, in the 10as 13gds. 1k. 1kt. share of zemindari Pergunnah Bardakhat; recorded proprietors, Jagat Chandra Chaudhuri, Sib Chandra Pal; Government revenue, Rs. 1,693-12; road fund, Rs. 17; is to be sold for arrears amounting to Rs. 6-12-9. The recorded proprietor of this 3gds. 3k. share is Sib Chandra Pal, and the Sudder Jumma of it is Rs. 20-0 10.

A.B.—A separate account has been opened by the Collector under Section 10, Act XI. of 1859, for the 1a. 5gds. share within which the 3gds. 3k. fall. The entire estate is under partition, and the above 3gds. 3k. share is now advertized for sale in accordance with the terms of Section 33, Regulation XIX. of 1814.

TIPPERAH COLLECTORATE,
The 19th January 1872.

F. COWLEY, *Officiating Collector.*

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned estate in the district of Hooghly will be put up to public and unreserved sale, at the Collector's office of that district, on Thursday, the 14th March 1872, corresponding with 2nd Choitro 1278 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th January 1872.

Class.—Permanently-settled Estates.

No. 67.—Goorbaree, Pergunnah Chowmooha; recorded proprietors, Radhakanto Chowdry, Issur Muddon Mohun Jew Thakoor's Sabaet Gopeekristo Bose, Ornopoorna Dabee, Mangobindo Biswas, Kasseenath Koar, Juggesur Ghose, Issur Chunder Ghose, and Makhonlaul Ghose; sudder jumma, Rs. 2,695-15.

	Rs.	As.	P.	Rs.	As.	P.
Deduct Mangobindo Biswas' 8 annas share of Mouzah Katgara and Kasseepore, comprised in lot Goorbaree	590	6	5			
Deduct Kasseenath Koar's share of Nij Goorbaree and Hurriram-pore's land 1,475 beegahs, the revenue of which is	992	2	9			
				1,582	9	2

and for which a separate account has been opened under Act XI. of 1859.

Balance share of sudder jumma of the undermentioned parties to be sold, Radhakanto Chowdoory of Goorbarree, Pergunnah Chowmooha, Issur Muddon Mohun Jew Thakoor's Sabaet Gopee Kisto Bose of Chandernagore, Pergunnah Boro, Ornopoorna Dabee of Etla, Pergunnah Chowmooha, Juggesur Ghose, Issur Chunder Ghose, and Makhonlaul Ghose of Katgoorah, Pergunnah Chowmooha, and for which separate account has not been opened, Rs. 1,113-5-10.

To be sold for recovery of Rs. 217-11-9 on account of Government revenue.

HOOGHLY,
The 25th January 1872.

F. H. PELLEW, *Offg. Collector.*

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned Estates in the district of Chittagong will be put up to public and unreserved sale, at the Collector's Office of that district, on the 2nd day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 26th day of December 1871.

Class I.—Permanently-settled Estates.

To be sold for arrears of Government revenue :—

No. 39.—Taraf Ali Rohollah; proprietor, Tripoora Churn Rai; sudder jumma, Rs. 994-0-6.

To be sold for arrears of Government revenue :—

No. 51.—Taraf Alcar Khan; proprietors, Shahama Ali, Akbar Ali Khan, Akbar Ali Khan, and Asad Ali Khan. A separate account under Section 13, Act XI of 1859, having been opened for the share of Asad Ali Khan, bearing a jumma of Rs. 468-7 5, and the revenue of that share having been paid, the share of Shahamat Ali, Akbar Ali Khan, and Akbar Ali Khan, will be sold; sudder jumma, Rs. 1,806-0-9.

To be sold for arrears of Government revenue :—

No. 1024.—Taraf Gobindo Anandi; proprietors, Sotronarain, Durponarain, Jan Bibi, Mohamaya, Mahomed Ashrof, Ramjoy, Ram Chunder Dutt, Ishan Chunder, Goluck Chunder, Doorga Chandra Chowdry, Gour Chunder Mozumdar, Neel Comul Gupta, Goluck Chunder Chowdry, Pitamber Chunder Doss, Ramkumar Doss, Kali Doss, Puddolochun, Trilochun Dey, and Doolameah. A separate

account under Section 13, Act XI of 1859, having been opened for the shares of Ishan Chunder Chowdry, Goluck Chunder Chowdry, Doorga Churn Chowdry, Gour Chunder Sen, Neel Comul Gupta, Ram Coomar Doss, Goluck Chunder Doss, Srimoti Mohamaya, Pitamber Chunder Doss, Kali Doss, Sheik Doolameah Chowdry, Puddolochun Chowdry, and Trilochun Chowdry, bearing a jumma of Rs. 353-14-7, and the revenue of their shares having been paid, the shares of Sotronarain, Durponarain, Jan Bebi, Mahomed Ashof, Ranjoy, and Ram Chunder Dutt, will be sold; sudder jumma, Rs. 1,061-13-1.

To be sold for arrears of Government revenue:—

No. 1238.—Taraff Enos Jop; proprietors, Aloka, Adhoo Khan, Abool Hossein, Anwar Khan, Brejo Mohan, Surforaj, Shofur Ali, Aas Khan, Alaha Buksh, Hyder Ali, Joygopal Dutt, Korim Buksh, Moniram, Mahomed Afzal, Mahomed Samed, Mahomed Asad, Magun, Nowagish, Warrish Khan, Kurrim Buksh, Alokah, Aasin Khan, Amir Ali, and Ayar Ali Khan. A separate account under Section 13, Act XI of 1859, having been opened for the shares of Warrish Khan, Mahomed Samed, Anwar Khan, Shorforaj Khan, Aasin Khan, and Ayar Ali Khan, bearing a jumma of Rs. 581-13-10, and the revenue of their shares having been paid, the shares of Aloka, Adhoo Khan, Abool Hossein, Brejo Mohan, Shofur Ali, Aas Khan, Allaha Buksh, Hyder Ali, Joygopal Dutt, Korim Buksh, Moniram, Mahomed Afzal, Mahomed Asad, Magan, Nowagish, Korim Buksh, Aloka, and Amir Ali, will be sold; sudder jumma, Rs. 2,272-7-6.

To be sold for arrears of Government revenue:—

No. 1281.—Taraf Joynarain, Kerani; proprietor, Mahomed Rofee Showdagar; sudder jumma, Rs. 563-4-6.

To be sold for arrears of Government revenue:—

No. 2203.—Taraf Nosim Chowdhari; proprietors, Jan Ali, Mohesh Chunder Sen, Nittyanundo Sen, Wahed Ali, Jugguth Chunder Sen, Prankristno Sen, Nittyanundo Sen, Wahed Ali, Jan Ali, Jugguth Chunder Sen, and Ramjan Ali; sudder jumma, Rs. 659-7-6.

To be sold for arrears of Government revenue:—

No. 2411.—Kismut Probahath, formerly Taraf Brojo Kishore; proprietors, Abool Khoer Mahomed Mohotasumbillah, Abool Fazal Mahomed Motamatbillah, Bonnijan Bebi, Boistab Churn, Futteh Ali, Gour Hari Biswas, Hari Doss, Hashmat Ali, Kalikinker, Kisto Churn, Khalon, Modun Mohan, Mahomed Danis Chupprassi, Noor Bebi, Warrish, Rohoman Syad, Huri Churn, Ram Doss, Ram Doss, Ram Doss, Shorfonessa, Surruth Chunder, Surruth Chunder Rai Kanongoe, Shorindri, Munshi Tilock Chunder Biswas, Boidonath Bachoshpoti, Tilock Chunder Dutt, Ram Doss Bhuttachargea, Nobo Chunder Bhuttachargea, Srimoti Montaj Banoo, Sheik Mahomed Boshirullah, Amir Ali, Boidonath Bachoshpoti, Koilas Chunder Dutt, Moulvi Barkatoollah, Najir Ahamed, Noor Ahamed, Wazooddeen, Tarak Chunder Dutt, Oma Churn Dutt, Tarakinker Dutt, and Moonshi Tilock Chunder Biswas. A separate account under Section 13, Act XI of 1859, having been opened for the shares of Surrut Chunder Roy Kanongoe, Srimoti Shorindri, Abool Khoer Mahomed Mohotasumbillah, Abool Fazal Mahomed Motamatbillah, Hashmat Ali, Babutmalik his mother Shorfonessa, Boidonath Bachoshpoti, Huri Churn Pal, Kristno Churn Pal, Hurri Dass Pal, Tilock Chunder Dutt, Gooroo Doss Dutt, Ram Doss, Nobo Chunder, Koilas Chunder, Mohesh Chunder, Prosono Chunder, Boidonath Bachoshpoti, Montaj Banoo, Moulvi Barkatoollah, his minor nephew Najir Ahamed, and Wajuddin, bearing a jumma of Rs. 443-7-8, and the revenue of their shares having been paid, the shares of all other proprietors will be sold; sudder jumma, Rs. 667-11-10.

To be sold for arrears of Government revenue:—

No. 2542.—Teraf Rajah Ambiah; proprietor, Akbar Ali Chowdhuri, sudder jumma, Rs. 608-12.

To be sold for arrears of Government revenue:—

No. 2562.—Taraf Rambhedro Kanongoe; proprietors, Bonijun Bebee, Bhoirub Churn, Chand, Churn, Chundi Churn Nundi, Sadak Ali Moonshie, Doorga Churn Doss, Grish Churn Doss, Nosuroollah Munshi, Tofer Ali, Kali Churn Doss, Nittyanundo, Pitamber, Raj Chunder, Ram Doss, Ram Mohun Sen, Ram Soonder Sen, Ramsoonder, Kalikinker, Tarini Sunker Kanongoe, Tripora Churn, Annoda Churn Sen, Chundi Churn Nundi, Chundi Churn Nundi, Chundi Churn Dhur, Pran Huree Lallah, Boistab Churn Podar, Ram Ruttun Surmah, Gopal Kristno Surmah, Golam Hossein, Chundi Churn Dhur, Ramsheebuck Burnik, Abdoolla Nillamdar, Ishan Chunder Kanongoe, Ram Ruttun Surmah, Gopal Kristno Surmah, Degambar Sen, Oojer Ali *alias* Potan, Huri Doss Dey, Aradhun, Srimoti Bishashori, Ooma Churn, Kantapersaud Hazari, Sheik Mahomed Wasil Chowdri, Gooroo Doss Rai, Ram Chunder Chowdhari, Deli Churn Dey *alias* Deboo Mohajan, Omed Ali, Ram Doss Shikdari Raj Chunder Chowdhari, Nittyanundo Sen, Nobo Chunder, Surrut Chunder Sen, Choitanio Churn Sen, Doya Mohun Sen, Hurrinath Porohit, Ramkinker Porohit, Ramkishore Sein, Jowala Bharoti Mohunto, Gobind Chunder Rai Kanongoe, Tara Kinker Dutt, Ramkishore Sen, Aukhil Chunder Sen, Ram Buksh Hazari, Sheik Golam Hossein, Gorib Hossein Chowdhri, Mahomed Wali, Jaker Ali, Chundrohadari Thakurani, and Boidonath Bachoshpoti. A separate account under Section 13, Act XI of 1859, having been opened for the shares of Ram Soonder Sen, Bahat Malik, his brother Ram Mohun Sen, Doorga Churn Doss, his brother Grish Chunder Doss, Sadak Ali Moonshi, Nittyanundo Sen, Ram Soonder, Kalikinker, Kanta Persaud Hazari, Babut Malik, Sustu Churn Chowdhari, Chundi Churn Nundi, Ramruttun Surmah, Gopal Kristno Surmah, Jowal Bharoti Mohunto, Babatshare Arjoon Bharoti Mohunto, Pitamber Kanongoe, Gooroo Doss Rai, Malik Pitamber Kanongoe, Govind Chunder Kanongoe, Golam Hossein Chowdhari, Ishan Chunder Kanongoe, Huri Doss, Aradhun, Ramsheebuck Burnick, Digambar Sen, Omed Ali, Nittyanundo Sen, Surruth Chunder Sen, bearing a jumma of Rs. 516-15-2, and the revenue of their shares having been paid, and the shares of Pitamber Kanongoe Malik, Tara Kinker Dutt, having been already sold on 22nd December 1871, bearing jumma of Rs. 6-11-11, the shares of all other proprietors will be sold; sudder jumma, Rs. 918-15-7.

To be sold for arrears of Government revenue:—

No. 2933.—Taraf Shasiram Kanongoe; proprietors Afzal, Aitan, Abootalif, Brindabun Sein, Bishumber, Rejoanuddin, Bhikan Chunder, Bholanath, Chotronarain, Digamber Chunder, Doorga Churn, Doorga Mohun, Gogun Chunder, Gonesh Chunder, Gopeenath, Golam Basid, Golam Mohamad, Golam Ali, Gopal Dass, Gopal Dass Sein, Gopinath, Golam Ali, Gouri Kanto, Gour Soonder, Jug Mohun, Jugguth Chunder, Jugguthnath Sein, Jan Ali, Jooromoni, Kristo Chunder Kanongoe, Kristo Chunder Kanongoe, Kristo Mohun Goohe, Koolo Chunder, Lukhi Chunder Rai, Mahomed Ashrof Jemadar, Magan Dass Sen, Magan Chunder, Nittyanundo Kanongoe, Nittyanundo Kanongoe, Nittyanundo, Neelkanto Poorohit, Neelkanto, Nittyanundo Kanongoe, Nittyanundo Kanongoe, Nemy Churn Rai, Nittyanundo, Neamutoollah, Warrish, Oopendro Chunder, Prosono Singh, Prosono Coomari, Poorno Chunder Sen, Peary Mohun, Rohimonissa, Russick Chunder, Ramdoolal, Ramdoyal Dey, Ramkanto, Ramdoyal, Ramjoy Potdar, Ramlochan Sen, Rehanuddin, Renooka, Surruth Chunder, Shaha Mahomed, Shahabuddin, Shamsoonder, Tiloke Chunder, Tofan Ali, Lall Mahomed Hazi, Golam Ali Nazir, Shoobrati *alias* Shoorjomon Surdar, Srimoti Beshashori, Mahomed Rohimullah Mohesh Chunder, Mahomed Kamil Chowdhari, Isaf Ali, Nejamut Ali, Mahomed Ali, Monohur Khan, Ujir Ali, Uma Charan Ghose, Doorga Churn Sein, Jugguth Chunder Sein, Modun Mohun, Ramdoolal, Ramanundo, Doorga Churn, Chundi Churn Surmah, Sheik Asanoollah Chowdhari, and Shoodharam Surkar. A separate account under Section 13, Act XI of 1859, having been opened for the shares of Gopal Dass Sein and Degumber Kanongoe and others, bearing a jumma of Rs. 612-1-6, and the revenue of their shares having been paid, the shares of Srimoti Oloka, Ramdoyal Sen, Sreemoti Brojobashi, Juggut Chunder Sen, Shoodaram Surkar Nilamdar babut Fraukristno, Peary Mohun, Doorga Mohun, Gour Chunder, will be sold; sudder jumma, Rs. 826-14-3.

To be sold for arrears of revenue:—

No. 3113.—Taraf Sheermustkhan Chowdhari; proprietors, Akbar Ali Khan, Dewan Bebi, Jenat Ali Khan, Mokhool Ali, Milkiat Fuzl Ahamed minor, and Ramssoonder. A separate account having been opened for the share of Fuzl Ahamed minor, and the sudder jumma of that share, Rs. 165-10, and the shares of all other proprietors, will be sold; sudder jumma, Rs. 527-6-6.

To be sold for arrears of revenue:—

Mehal Lakheraj resumed, Mouzah Borghope, Thannah Satkania.

No. 13407.—Taluk Gouri Sunker, Boidonath Kanongoe; proprietors, Grish Chunder Rai and Lolita Thakurani; sudder jumma, Rs. 701-4-3.

J. WHITMORE, *For Offg. Collector.*

NOTICE is hereby given, under Section 2, Act VII. (B.C.) of 1868, and Section 6, Act XI. of 1859; that the undermentioned estates in the district of Chittagong will be put up to public and unreserved sale, at the Collector's Office of that district, on the 2nd day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 26th day of December 1871:—

Mehal Noabad.

To be sold for arrears of Government revenue, Mouzah Chota Sonooah, Thannah Satkania.

No. 303.—Talook Chota Sonooah, Nilam Tarini Charn Chowdhri, and Ram Mohun Sen; Sudder Jumma, Rs. 1,072-0-1.

To be sold for arrears of Government revenue, Mouzah Borghona, Thannah Satkania.

No. 314.—Talook Gouri Sunker, Boidyonath Kanongo, Nilam Tarini Charn Chowdhri, and Ram Mohun Sen; Sudder Jumma, Rs. 639-0-3.

To be sold for arrears of Government revenue, Mouzah Naporah, Thannah Satkania.

No. 541.—Talook Srimoti Bishashori and Nobo Chunder Rai; Proprietors, Sreemoti Bishashori and Nobo Chunder Rai; Sudder Jumma, Rs. 633-11-9.

To be sold for arrears of Government revenue, Mouzah Bakolea, Kismut Chur Shabek Bakolea, Thannah Towa.

No. 559.—Talook Ahamed Ali, Mahomed Esaf, Korban Ali, Ajar Ali, Srimoti Noor Bebi; Proprietors, said Ahamed Ali, Mahomed Esaf, Korban Ali, Ajar Ali, and Srimoti Noor Bebi; Sudder Jumma, Rs. 686-4.

J. WHITMORE, *For Officiating Collector.*

NOTICE is hereby given, under Section VI, Act XI. of 1859, that the undermentioned Estate in the district of Furreedpore will be put up to public and unreserved sale, at the Collector's Office of that district, on the 4th day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872.

No. 2793.—Taluk Amanullah, in Pergunnah Jalalpur; recorded proprietors, Amanullah and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 1,515-4-3½. This mehal will be sold for recovery of Rs. 32-13-0½ on account of arrears of Government revenue.

A. J. FRASER, *Deputy Collector in charge.*

FURREEDPORE COLLECTORATE,
The 27th January 1872.

NOTICE is hereby given, under Section VI, Act XI of 1859, that the undermentioned Estates in the district of Patna will be put up to public and unreserved sale, at the Collector's Office of that district, on the 12th day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872.

Class II.—Temporarily-settled Estates.

No. 1016.—Mehal Dearah More-us-dabed, More-Munoruth, and More-Goburdhun, Pergunnah Gyaspore; recorded proprietors, Mussamat Arfay Begum *oorf* Hosseinee Begum, Mussamat Kneez Fatmay Begum, Mohamed Aumaunollah Khan, Naseer Ahmed Khan, Mussamat Allahee Begum, Ali Ahmed Khan, Mussamat Oomrao Begum, Walee Ahmud Khan, Anaetoollah Khan *oorf* Abdool Mujeed Khan, himself and heir of Abdool Ruseed Khan, deceased, Mohamed Ibrahim Hosseini Khan, Mujeedoon Nissa Begum, Ubhnasee Suhoy *oorf* Rughonath Pershad Sing, Jugurnath Pershad Sing, Rampertap Sing, Sham Kishwar Sing, Hurkishur Pershad Sing, minor son of Baboo Kandh Pershad Sing, deceased, Bishoon Pershad Sing, Ram Loll Sing, Mussamat Jeetun Kour, Goorpertap Sing, Takoor Pershad Sing, Hurpershad Sing, Gobinddharee Sing, Aluckhoharee Sing, Lutchmeepershad Sing, Runglal Sing, Madhopershad Sing, Gopalnarain Sing, Nursing Narain Sing, Kooldeepnarain Sing, Deonarain Sing, Mussamat Soonder Kour, Tookun Sing, Bhojoo Sing, Lallbeharee Sing, Koonjbeharee Sing, Ramnarain Sing *oorf* Ramjee, Mussamat Khoosinal Kour, Lokenauth Sing, Koonjul Sing, Pahulwan Sing, Shunker Sing, Gujjoo Sing, and Khirbun Sing; Sulder Jumma Rs. 4,241-2-0, of which Rs. 1,093-12-6 to be deducted on account of the jumma of the share of Ubhnasee Suhoy *oorf* Rughonath Pershad Sing, Gobindharee Sing, Ulukdharee Sing, Tookun Sing, Bhojoo Sing, and Mohamed Ibrahim Hossein Khan, with whom separate accounts have been opened, as per Section 10, Act XI of 1859.

The Sulder Jumma advertized for sale is Rs. 3,117-5-6, on account of the share of Mussamat Arphay Begum *oorf* Hoseinee Begum, Mussamat Kuneez Fatmay Begum, Mohamed Aumaunollah Khan, Naseer Ahmud Khan, Mussamat Alahee Begum, Ali Ahmud Khan, Mussamat Oomrao Begum, Waleeahmud Khan, Anaetoollah Khan *oorf* Abdool Mujeed Khan, himself and heir of Abdool Ruseed Khan, deceased, Mujeedoon Nissa Begum, Jugurnath Pershad Sing, Rampertap Sing, Sham Kishwar Sing, Hurkishurpershad Sing, minor son of Baboo Kandhpershad Sing, deceased, Bishoonpershad Sing, Ramlall Sing, Mussamat Jeetun Kour, Goorpertap Sing, Takoorpershad Sing, Hurpershad Sing, Lutchmeepershad Sing, Runglal Sing, Madhopershad Sing, Gopal Narain Sing, Nursing Narain Sing, Kooldeepnarain Sing, Deonarain Sing, Mussamat Soonder Kour, Lallbeharee Sing, Koonjbeharee Sing, Ramnarain Sing *oorf* Ramjee, Mussamat Koosheehal Kour, Lokenauth Sing, Koonjul Sing, Pahulwan Sing, Shunker Sing, Goojoo Sing, and Khirbun Sing, non-applicants, which will be sold for arrears of Government revenue.

C. F. WORSLEY,

Deputy Collector, for Collector on tour.

PATNA COLLECTORATE, BANKIPORE,
The 31st January 1872.

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned Estates in the district of Jessore will be put up to public and unreserved sale, at the Collector's Office of that district, on Friday, the 15th March 1872, corresponding with 3rd Choitro 1278 B.S., for arrears of revenue and other demands, which, by the regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th January 1872.

Class I.—Permanently-settled Estate.

No. 19.—Mouzah Borumarrah Pergunnah Essupore, Talook Joy Chunder, Radha Churn Chunder Kant Ghose, Issur Chunder Roy, and Jogut Chunder Chowdhury; Sulder Jumma, Rs. 998-3-10; to be sold for recovery of Rs. 98-14-9 on account of Government revenue.

No. 261.—Taraf Sagerneah, Pergunnah Mahomedshye, Talook Raznaryun, Premnaryun Parry, Lukhimoney, Drabomoi, Second Drabomoi, and Joytara Debya; Sulder Jumma, Rs. 1,596-8-9; to be sold for recovery of Rs. 37-2 on account of Government revenue.

No. 4575.—Pergunnah Bhatlah, Talook Rajah Buroda Kant Roy, Bahadur; Sulder Jumma, Rs. 5,087-1-7-8; to be sold for recovery of Rs. 38-14-1 on account of Government revenue.

JESSORE COLLECTORATE,
The 2nd February 1872.

J. MONRO, *Offg. Collector.*



The Calcutta Gazette.

WEDNESDAY, FEBRUARY 14, 1872.

REGISTERED
No. 50.

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Government of India.

LEGISLATIVE DEPARTMENT.

The following Preliminary Report of a Select Committee was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 30th January 1872—

We, the undersigned, the Members of the Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations, to which the Bill for regulating the Procedure of the Courts of Criminal Judicature not established by Royal Charter was referred, have the honor to report that we have considered the Bill and the papers noted in the Appendix and have come to the following resolutions, which we now submit in the form of a preliminary report.

RESOLUTION 1.—We are of opinion that the jurisdiction of Magistrates and Sessions Judges who are Justices of the Peace might with advantage be extended in the case of European British subjects.

We recommend—

(1.) That a full-power Magistrate, being a Justice of the Peace, and being, in the case of Mofussil Magistrates, an European British subject, should be empowered to try European British subjects for such offences as would be adequately punished by three months' imprisonment and a fine of Rs. 1,000.

(2.) That a Sessions Judge, being an European British subject, should be empowered to pass a sentence on European British subjects of one year or fine; and that, if the European British subject pleads guilty or accepts the Sessions Judge's jurisdiction, the Court may pass any sentence which is provided by law for the offence in question.

(3.) That an European British subject, convicted by a Justice of the Peace or Magistrate, should have a right of appeal, either to the Court of Session, or High Court, at his option.

(4.) That in every case in which an European is in custody, he may apply to a High Court for a writ of habeas corpus, and the High Court shall thereupon examine the legality of his confinement and pass such order as it thinks fit.

RESOLUTION 2.—We think that the provisions of the Code ought to be extended to proceedings in the Presidency Towns, but not so as to vary the procedure now in force in trials by jury in the Presidency Towns. We are not, however, as yet in a position to say whether this can be more conveniently done in the present Bill or in a separate measure.

RESOLUTION 3.—We think that, if the jury system in the Mofussil is to be maintained, the Judge should, in cases in which he differs from the jury, have power to refer the case to the High Court, and that the High Court should be empowered to pass final order in the case.

J. F. STEPHEN.
G. CAMPBELL.
J. STRACHEY.
J. F. D. INGLIS.
W. ROBINSON.
F. S. CHAPMAN.
R. STEWART.
J. R. BULLEN SMITH.
F. R. COCKERELL.

The 30th January 1872.

APPENDIX.

- Endorsement, Home Department, No. 502, dated 17th April 1869, forwarding
Letter from Secretary to Chief Commissioner, British Burma, Nos. 95-9, dated 22nd March 1869, and enclosure.
Petition from Mukhtars of Berhampore, dated 2nd May 1869.
- Endorsement, Home Department, No. 655, dated 19th May 1869, forwarding
Letter from Chief Secretary to Government, Fort Saint George, No. 639, dated 19th April 1869.
- Endorsement, Home Department, No. 757, dated 7th June 1869, forwarding
Letter from Secretary to Government, Bengal, No. 3323, dated 12th May 1869, and enclosures.
- Endorsement, Home Department, No. 772, dated 9th June 1869, forwarding
Letter from Secretary to Government, North-Western Provinces, No. 120, dated 28th May 1869, and enclosure.
- From Registrar, High Court, Calcutta, No. 584, dated 21st June 1869.
- Endorsement, Home Department, No. 925, dated 30th June 1869, forwarding
Letter from Acting Secretary to Government, Bombay, No. 1675, dated 31st May 1869, and enclosures.
- Endorsement, Home Department, No. 1106, dated 3rd August 1869, forwarding
Letter from Assistant Secretary to Chief Commissioner, Central Provinces, No. 2127, dated 16th July 1869, and enclosures.
- From Secretary to Government, Madras, No. 1360, dated 18th August 1869, and enclosures.
- From Secretary to Chief Commissioner, British Burma, No. 541-9, dated 21st August 1869, and enclosure.
- Petition from Dwarkanauth Bakshee and others, dated 31st August 1869.
- From Officiating 1st Assistant Resident, Hyderabad, No. 2711, dated 2nd September 1869, and enclosure.
- Endorsement, Home Department, No. 1520, dated 10th October 1869, forwarding
Letter from Secretary to Government, Bengal, No. 4691, dated 22nd September 1869, and enclosures.
- Endorsement, Home Department, No. 1769, dated 8th December 1869, forwarding
Letter from Acting Under-Secretary to Government, Bombay, No. 4161, dated 24th November 1869.
- From Acting Chief Secretary to Government, Madras, No. 21, dated 7th January 1870, and enclosures.
- Endorsement, Home Department, No. 61, dated 10th January 1870, forwarding
Letter from Acting Under-Secretary to Government, Bombay, No. 4592, dated 22nd December 1869.
- From Military Department, No. 556, dated 12th January 1870, and enclosures.
- Endorsement, Home Department, No. 131, dated 17th January 1870, forwarding
Letter from Secretary to Government, North-Western Provinces, No. 13A, dated 6th January 1870, and enclosures.
- From Secretary to Chief Commissioner, British Burma, No. 24-8, dated 5th February 1870, and enclosure.
- „ Officiating 1st Assistant Resident, Hyderabad, No. 624, dated 18th February 1870, and enclosure.
- „ Officiating 1st Assistant Resident, Hyderabad, No. 738, dated 7th March 1870, and enclosure.
- „ Officiating Junior Secretary to Government, Bengal, No. 1326, dated 15th March 1870, and enclosures.
- Endorsement, Home Department, No. 485, dated 15th March 1870, forwarding
Letter from Officiating Secretary to Chief Commissioner, Oudh, No. 531, dated 5th February 1870, and enclosures, and
Despatch from Secretary of State, No. 39, dated 21st October 1868.
- From Secretary to Government of Bombay, No. 1430, dated 21st April 1870, and enclosure.
- „ Secretary to Government, Punjab, No. 613, dated 5th May 1870, and enclosures.
- „ Officiating Under-Secretary to Government, North-Western Provinces, No. 84A, dated 13th May 1870, and enclosure.
- Office Memorandum, Home Department, No. 903, dated 27th May 1870.
- Endorsement, Home Department, No. 1224, dated 11th July 1870, forwarding
Office Memorandum, Financial Department, No. 1277, dated 22nd June 1870, and enclosure.
- Despatch from Secretary of State, No. 30, dated 21st July 1870, and enclosure.
- From Secretary to Government, Bengal, No. 3142, dated 29th July 1870, and enclosures.
- From Government of Bombay, No. 2899, dated 30th July 1870, and enclosure.
- Endorsement, Home Department, No. 1397, dated 8th August 1870, forwarding
Office Memorandum, Financial Department, No. 2397, dated 30th July 1870.
- From Officiating 1st Assistant Resident, Hyderabad, No. 53, dated 25th August 1870.
- Endorsement, Home Department, No. 1536, dated 26th August 1870, forwarding
Letter from Officiating Secretary to Government, North-Western Provinces, No. 917A, dated 3rd August 1870, and enclosures.
- From Officiating Secretary to Government, North-Western Provinces, No. 168A, dated 26th August 1870, and enclosures.
- From Assistant Secretary to Chief Commissioner, British Burma, No. 329-9, dated 27th August 1870, and enclosure.
- From Officiating Commissioner, Jhansi Division, No. 401A, dated 29th September 1870.
- From Acting Under-Secretary to Government, Bombay, No. 3810, dated 8th October 1870.
- Endorsement, Home Department, No. 2022, dated 23rd November 1870, forwarding
Judicial despatch from Secretary of State, to the Government of Bombay, No. 1, dated 26th January 1869, and connected correspondence.
- From T. H. Thornton, Esq., dated 24th November 1870, and enclosures.
- „ Secretary to Government, Bombay (no No. and date), and enclosure.
- „ Officiating Legal Remembrancer, No. 1450, dated 16th December 1870.
- Endorsement, Home Department, No. 79, dated 20th January 1871, forwarding
Letter from Secretary to Government, Punjab, No. 1796, dated 27th December 1870, and enclosures.
- Endorsement, Home Department, No. 84, dated 20th January 1871, forwarding
Letter from Under-Secretary to Government, Punjab, No. 1777, dated 23rd December 1870, and enclosure.

From Judge of Bhagulpore, No. 9.0., dated 23rd January 1871.
 Office Memorandum, Home Department, No. 103, dated 24th January 1871.
 Endorsement, Home Department, No. 134, dated 2nd February 1871, forwarding
 Letter from Registrar, High Court, No. 51, dated 17th January 1871.
 Endorsement, Home Department, No. 87, dated 11th February 1871, forwarding
 Letter from Under-Secretary to Government, Panjáb, No. 279, dated 19th January 1871, and enclosure.
 From Officiating Junior Secretary to Chief Commissioner, Oudh, No. 868, dated 17th February 1871, and enclosures.
 Endorsement, Home Department, No. 250, dated 20th February 1871, forwarding
 Letter from Chief Secretary to Government, Fort Saint George, No. 100, dated 26th January 1871, and enclosure.
 Endorsement, Home Department, No. 254, dated 21st February 1871, forwarding
 Letter from Officiating Civil and Sessions Judge, Nuddea, No. 66, dated 4th February 1871.
 Note by the Hon'ble Mr. Shaw Stewart, dated 26th February 1871.
 From Officiating Junior Secretary to Government, North-Western Provinces, No. 39A, dated 28th February 1871, and enclosures.
 " Acting Under-Secretary to Government, Bombay, No. 884, dated 2nd March 1871, and enclosure.
 " Chief Secretary to Government, Madras, No. 300, dated 13th March 1871, and enclosure.
 Endorsement, Home Department, No. 436, dated 25th March 1871, forwarding
 Letter from Officiating Junior Secretary to Government, Bengal, No. 727, dated 18th February 1871, and enclosures.
 From H. Birdwood, Esq., to Hon'ble F. B. Chapman (no date).
 Memorandum by C. D. Field, Esq., dated 1st April 1871.
 Note by Officiating Deputy Commissioner, Goojranwalla, dated 3rd April 1871.
 From Acting Under-Secretary to Government, Bombay, No. 1531A, dated 12th April 1871, and enclosures.
 " Junior Secretary to Government, Bengal, No. 1799, dated 20th April 1871, and enclosures.
 " Acting Under-Secretary to Government, Bombay, No. 1954, dated 13th May 1871, and enclosures.
 Endorsement, Foreign Department, No. 150J, dated 8th July 1871, forwarding
 Letter from Under-Secretary to Government, Bombay, No. 2675, dated 11th July 1871, and enclosure.
 Endorsement, Home Department, No. 181J, dated 14th July 1871, forwarding
 Letter from Officiating Secretary to Government, Panjáb, No. 876, dated 23rd June 1871, and enclosures.
 From Officiating Secretary to Chief Commissioner, Coorg, No. 252, dated 27th July 1871, and enclosures.
 From Secretary to Government, North-Western Provinces, No. 207A, dated 14th August 1871, and enclosure.
 " Panjáb, No. 1145, dated 14th August 1871, and enclosures.
 " Acting Under-Secretary to Government, Bombay, No. 3215, dated 18th August 1871, and enclosure.
 Note by Officiating Deputy Commissioner, Gonda, dated 26th August 1871.
 From Officiating Secretary to Government, Panjáb, No. 1273, dated 5th September 1871, and enclosure.
 " Officiating 2nd Assistant Resident, Hyderabad, No. 2, dated 7th September 1871, and enclosures.
 " Officiating Assistant Secretary to Chief Commissioner, British Burma, No. 34, dated 9th September 1871.
 Endorsement, Home Department, No. 1618, dated 14th September 1871, forwarding
 Proceedings of Government, North-Western Provinces (Criminal) for May 1871.
 " Home Department, No. 1521J, dated 15th September 1871, forwarding
 Office Memorandum from Financial Department, No. 2785, dated 16th August 1871.
 From Secretary to Government, Bengal, No. 4732, dated 3rd October 1871, and enclosure.
 " Officiating Secretary to Chief Commissioner, Central Provinces, No. 2554, dated 9th October 1871, and enclosures.
 " Assistant Secretary to Government, Madras, No. 157, dated 25th October 1871, and enclosures.
 " Officiating Secretary to Chief Commissioner, Oudh, No. 5041, dated 2nd November 1871, and enclosures.
 " D. G. Barkley, Esq., dated 2nd November 1871.
 " Secretary to Government, Bengal, No. 5457, dated 4th November 1871, and enclosures.
 " Officiating Secretary to Government, Bengal, No. 6061, dated 30th November 1871.
 " Secretary to Government, North-Western Provinces, No. 369, dated 6th December 1871, and enclosure.
 " " " Bombay (no date).
 " " " Madras, No. 172, dated 7th December 1871.
 " " " Bengal, No. 6394, dated 15th December 1871.
 " " " Panjáb, No. 1756, dated 16th December 1871, and enclosures.
 " " " Bengal, No. 6629, dated 23rd December 1871.
 " Chief Secretary to Government, Madras, dated 4th January 1872, forwarding
 Opinion by J. D. Mayne, Esq.

H. S. CUNNINGHAM,

*Offg. Secy. to the Council of the Govr. Genl.
 for making Laws and Regulations.*

The following Report of a Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 30th January 1872:—

Second Report of the Select Committee.

We, the undersigned, the Members of the Select Committee of the Council of the Governor

Petition from certain Barristers and Advocates of Bombay, dated 18th August 1871.
 From Officiating Secretary to Chief Commissioner of Coorg, No. 349, dated 4th October 1871, and enclosures.
 From certain Pleaders of the High Court, Bombay, dated 4th October 1871.
 From Officiating Secretary to Chief Commissioner of Coorg, No. 430, dated 9th October 1871, and enclosure.
 From Chief Secretary to Government, Fort Saint George, No. 166, dated 21st November 1871, and enclosures.
 From F. J. Fergusson, Esq., Barrister, High Court, Calcutta, dated 8th December 1871, forwarding Memorial from Barristers and Advocates, High Court, Calcutta.
 From Secretary to Chief Commissioner, Central Provinces, No. 2554, dated 6th December 1871, and enclosures.
 From Officiating Secretary to the Government of Bengal, No. 6326J, dated 13th December 1871, and enclosures.
 Memorial from certain Members of the Madras Bar, dated 16th December 1871.
 From Secretary to Government, Panjáb, No. 1745, dated 13th December 1871, and enclosures.
 From Officiating Registrar, High Court, Calcutta, No. 3936, dated 18th December 1871.
 From Officiating Secretary to Chief Commissioner, Oudh, No. 5719, dated 22nd December 1871, and enclosures.

General of India for the purpose of making Laws and Regulations, to which the Indian Evidence Bill was referred, have the honor to report that we have considered the Bill and the papers noted in the margin.

1. We have made some alterations in the arrangement of the Bill.

2. We have omitted the definitions of "proof" and "moral certainty," and the sections relating to inferences to be drawn by the Court, as being suitable rather for a treatise than an Act.

3. We have omitted the provisions relating to material between primary and secondary

evidence, and have given a new and simpler definition of the difference between evidence.

4. We have provided that the Act shall apply to all judicial proceedings, but not to affidavits presented to any Court or officer, nor to proceedings in arbitration.

5. As to the effect of an admission by one of several persons jointly tried for an offence, we have omitted sections 120 and 121 of the original Bill. Instead of these, we have provided that when two or more persons are on their trial for the same offence at the same time, and an admission is proved against one of them, which affects others of the accused besides himself, it may be taken into consideration by the Court against all the persons whom it affects.

6. We have redrawn Chapter VI, as to the exclusion of oral by documentary evidence, so as to make the sections more distinct and complete. We believe that they now represent the English law on the subject freed from certain refinements which would not be suitable for this country.

7. Exception was taken to the Bill in several quarters, on the ground that it did not sufficiently dispose of the matter of presumptions. We have reconsidered this subject with attention, and have provided for it as follows:—

Some presumptions have the effect of laying the burden of proof on particular persons in particular cases. These we have dealt with in sections 103 to 108 of the new Bill.

A conclusive presumption is a direction by the law that the existence of one fact shall, in all cases, be inferred from proof of another. This we have provided for in sections 111, 112.

We have substituted the term 'conclusive proof' in these instances for that of 'necessary inference,' which was employed for the same purpose in the first draft of the Bill.

Other presumptions are in substance mere maxims by which the Court ought to be guided in the interpretation of facts. Theoretically they are regarded in English law in a different light, that is to say, as artificial rules which the Court is bound to follow as to the inferences to be drawn from facts. Practically, however, so many exceptions are made, that the difference between a presumption of law and a presumption of fact is hardly traceable. The distinction appears to us altogether unsuitable for this country, and likely to produce great inconvenience if it were introduced. We have accordingly, by section 113, put all such presumptions in the position of mere presumptions of fact, with which the Court can deal at its discretion.

We have provided in the Chapter on the Burden of Proof, that a Notification in the Gazette that a territory has been ceded to a Native State, shall be conclusive proof of a valid cession at the date mentioned in the Notification. The object of this section is to set at rest questions which, as we are informed, have arisen on this subject.

The subject of presumptions as to documents is a very special matter, and appears to us to belong to the subject of documentary evidence, under which head we have placed it.

Lastly, many subjects are treated by English writers under the head of presumptions which appear to us to belong rather to different branches of the substantive law, *e. g.*, the presumption that every one knows the law is in reality a branch of the substantive criminal law. We have omitted such presumptions as these from the law of evidence, because they do not belong to the subject, and because many of them are fictitious.

8. The chapter on oaths has been omitted, as they form the subject of a separate Bill now under discussion.

9. We also recommend the omission of sections 141 to 145 of the old draft, as to questions to credit asked by barristers or pleaders, and the substitution of provisions showing the principles by which the asking of such questions should be regulated, and empowering the Court, if any such question is improperly asked, to report the circumstance to the authority to which the person asking it is subject.

10. We have amended the wording of section 166 as to the Judge's power to ask questions. The section, as originally drawn, might have been taken to authorize him to found his judgment upon irrelevant matter, such as loose rumours. The intention of the section was to give him the fullest possible power of inquiry for the discovery of relevant matter. The section as now drawn makes this clear.

11. We have omitted the chapter as to the duties of Judges and Juries, which will, we think, be more properly placed in the Code of Criminal Procedure. We have also omitted the provisions as to appeal in the first draft, and have substituted for them section 57 of Act II of 1855, which provides for the cases in which the improper admission or rejection of evidence shall be ground for a new trial or reversal of a decision.

12. Subject to these amendments we recommend that the Bill be passed, but we also recommend that the amended Bill be published in the Gazette, and that this report be not taken into consideration for a month from the date of its publication.

J. F. STEPHEN.

J. STRACHEY.

J. F. D. INGLIS.

W. ROBINSON.

F. S. CHAPMAN.

R. STEWART.

J. R. BULLLEN SMITH.

F. R. COCKERELL.

The 30th January 1872.

THE INDIAN EVIDENCE BILL.

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149. Questions not to be asked without reasonable grounds.
150. Procedure of Court in case of question being without reasonable grounds.
151. Indecent and scandalous questions.
152. Questions intended to insult or annoy.
153. Exclusion of evidence to contradict answers to questions testing veracity.
154. Cross-examination by party producing witness.
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156. Corroborative facts are relevant.
157. Evidence in reply to evidence of former inconsistent statements.
158. Refreshing memory.
Court may permit a copy of document to be used to refresh memory.
159. Testimony to facts stated in document mentioned in section 158.
160. Producing writing used to refresh memory.
161. Production of documents.
Translation of documents.
162. Giving as evidence of document called for and produced on notice.
163. Giving as evidence of document production of which was refused on notice.
164. Judge's power to put questions or order production.
165. Power of jury or assessors to put questions.

CHAPTER XI.—OF IMPROPER ADMISSION AND REJECTION OF EVIDENCE.

166. No new trial for rejection or improper reception of evidence.

SCHEDULE.

THE INDIAN EVIDENCE BILL.

[As amended by the Select Committee.]

WHEREAS it is expedient to consolidate, define, and amend the Law of Evidence; it is hereby enacted as follows:—

Preamble.

Part I.

RELEVANCY OF FACTS.

CHAPTER I.—PRELIMINARY.

1. This Act may be called "The Indian Evidence Act, 1872."

Short title.

It extends to the whole of British India, and applies to all judicial proceedings in or before any

Extent.

Court, including Courts Martial, but not to affidavits presented to any Court or Officer, nor to proceedings before an arbitrator,

Commencement of Act.

and it shall come into force on the first day of September 1872.

Repeal of enactments.

2. On and from that day the following laws shall be repealed:—

(1.) All rules of evidence not contained in any Statute, Act, or Regulation in force in any part of British India.

(2.) All such rules, laws, and regulations as have acquired the force of law under the twenty-fifth section of 'The Indian Councils' Act, 1861, in so far as they relate to any matter herein provided for.

(3.) The enactments mentioned in the schedule hereto, to the extent specified in the third column of the said schedule.

But nothing herein contained shall be deemed to affect any provision of any Statute, Act or Regulation in force in any part of British India and not hereby expressly repealed.

3. In this Act the following words and expressions are used in the following senses, unless a contrary

Interpretation-clause.

intention appears from the context:—

"Court" includes all Judges and Magistrates, and all persons, except arbitrators, legally authorised to take evidence.

"Court."

"Fact" means and includes—

"Fact."

(1) any thing, state of things, or relation of things, capable of being perceived by the senses;

(2) any mental condition, of which any person is conscious.

Illustrations.

(a.) That there are certain objects arranged in a certain order in a certain place, is a fact.

(b.) That a man heard or saw something is a fact.

(c.) That a man said certain words is a fact.

(d.) That a man holds a certain opinion, has a certain intention, acts in good faith, or fraudulently, or uses a particular word in a particular sense, or is or was at a specified time conscious of a particular sensation, is a fact.

(e.) That a man has a certain reputation is a fact.

One fact is said to be relevant to another when the one is connected with the other in any of the ways referred to in the provisions of this Act relating to the relevancy of facts.

'Relevant.'

"Facts in issue."

The expression "Facts in issue" means and includes—

any fact, from which, either by itself or in connection with other facts, the existence, non-existence, nature, or extent of any right, liability, or disability, asserted or denied in any suit or proceeding, necessarily follows.

Explanation.—Whenever, under the provisions of the law for the time being relating to Civil Procedure, any Court records an issue of fact, the

act to be asserted or denied in the answer to such issue, is a fact in issue.

Illustrations.

A is accused of the murder of B.
At his trial the following facts may be in issue:—
That A caused B's death.
That A intended to cause B's death.
That A had received grave and sudden provocation from B.
That A at the time of doing the act which caused B's death was, by reason of unsoundness of mind, incapable of knowing its nature.

"Document" means any matter expressed or described upon any substance by means of letters, figures, or marks, or by more than one of those means, intended to be used, or which may be used, for the purpose of recording that matter.

Illustrations.

A writing is a document.
Words printed, lithographed or photographed are documents.
A map or plan is a document.
An inscription on a metal plate or stone is a document.
A caricature is a document.

"Evidence." "Evidence" means and includes—

(1) all statements which the Court permits or requires to be made before it by witnesses, in relation to matters of fact under inquiry;

such statements are called oral evidence;

(2) all documents produced for the inspection of the Court;

such documents are called documentary evidence;

Explanation.—A fact is said to be proved when, after considering the matters before it, the Court either believes it to exist, or considers its existence so probable that a prudent man ought, under the circumstances of the particular case, to act upon the supposition that it exists.

A fact is said to be disproved when, after considering the matters before it, the Court either believes that it does not exist, or considers its non-existence so probable that a prudent man ought, under the circumstances of the particular case, to act upon the supposition that it does not exist.

A fact is said not to be proved when it is neither proved nor disproved.

4. Whenever it is provided by this Act that the Court may presume a fact, it may either regard such fact as proved, unless and until it is disproved, or may call for proof of it.

Whenever it is directed by this Act that the Court shall presume a fact, it shall regard such fact as proved, unless and until it is disproved.

When one fact is declared by this Act to be conclusive proof of another, the Court shall, on proof of the one fact, regard the other as proved, and shall not allow evidence to be given for the purpose of disproving it.

CHAPTER II.—OF THE RELEVANCY OF FACTS.

5. Evidence may be given in any suit or proceeding of the existence or non-existence of every fact in issue and of such other facts as are hereinafter declared to be relevant, and of no others.

Explanation.—This section shall not enable any person to give evidence of a fact which he is disentitled to prove by any provision of the law for the time being relating to Civil Procedure.

Illustrations.

(a.) A is tried for the murder of B by beating him with a club with the intention of causing his death.

At A's trial the following facts are in issue—

A's beating B with the club.

A's causing B's death by such beating.

A's intention to cause B's death.

(b.) A suitor does not bring with him, and have in readiness for production at the first hearing of the case, a bond on which he relies. This section does not enable him to produce the bond or prove its contents at a subsequent stage of the proceedings, otherwise than in accordance with the conditions prescribed by the Code of Civil Procedure.

6. Facts which, though not in issue, are so connected with a fact in issue as to form part of the same transaction, are relevant, whether they occurred at the same or at different times and places.

Illustrations.

(a.) A is accused of the murder of B by beating him. Whatever was said or done by A or B or the by-standers at the beating, or so shortly before or after it, as to form part of the transactions, is a relevant fact.

(b.) A is accused of waging war against the Queen by taking part in an armed insurrection in which property is destroyed, troops are attacked, and jails are broken open. The occurrence of these facts is relevant as forming part of the general transaction, though A may have not been present at all of them.

(c.) A sues B for a libel contained in a letter forming part of a correspondence. Letters between the parties relating to the subject out of which the libel arose, and forming part of the correspondence in which it is contained, are relevant facts, though they do not contain the libel itself.

(d.) The question is whether certain goods ordered from B were delivered to A. The goods were delivered to several intermediate persons successively. Each delivery is a relevant fact.

7. Facts which are the occasion, cause, or effect, immediate or otherwise, of relevant facts, or facts in issue, or which constitute the state of things under which they happened, or which afforded an opportunity for their occurrence or transaction, are relevant.

Illustrations.

(a.) The question is, whether A robbed B. The facts that, shortly before the robbery, B went to a fair with money in his possession, and that he showed it, or mentioned the fact that he had it, to third persons, are relevant.

(b.) The question is, whether A murdered B. Marks on the ground produced by a struggle at or near the place where the murder was committed are relevant facts.

(c.) The question is, whether A poisoned B. The state of B's health before the symptoms ascribed to poison, and habits of B, known to A, which afforded an opportunity for the administration of poison, are relevant facts.

8. Any fact is relevant which shows or constitutes a motive or preparation for any fact in issue or relevant fact.

Motive, preparation, and subsequent conduct.
The previous or subsequent conduct of any party to a suit or proceeding, or of any person, an offence against whom is the subject of a suit or proceeding, is relevant, if such conduct influences or is influenced by any fact in issue or relevant fact.

Explanation 1.—The word “conduct” in this section does not include statements, unless those statements accompany and explain acts other than statements: but this explanation is not to affect the relevancy of statement under any other section of this Act.

Explanation 2.—When the conduct of any person is relevant, any statement made to him or in his presence and hearing, which affects such conduct, is relevant.

Illustrations.

(a.) A is tried for the murder of B.
The facts that A murdered C, that B knew that A had murdered C, and that B had tried to extort money from A by threatening to make his knowledge public, are relevant.

(b.) A sues B upon a bond for the payment of money. B denies the making of the bond.

The fact that, at the time when the bond was alleged to be made, B required money for a particular purpose, is relevant.

(c.) A is tried for the murder of B by poison.
The fact that, before the death of B, A procured poison similar to that which was administered to B, is relevant.

(d.) The question is, whether a certain document is the will of A.

The facts that, not long before the date of the alleged will, A made inquiry into matters to which the provisions of the alleged will relate, that he consulted vakils in reference to making the will, and that he caused drafts of other wills to be prepared, of which he did not approve, are relevant.

(e.) A is accused of a crime.
The facts that, either before, or at the time of, or after the alleged crime, A provided evidence which would tend to give to the facts of the case an appearance favorable to himself, or that he destroyed or concealed evidence, or prevented the presence or procured the absence of persons who might have been witnesses, or suborned persons to give false evidence respecting it, are relevant.

(f.) The question is, whether A robbed B.
The facts that, after B was robbed, C said in A's presence—“the police are coming to look for the man who robbed B,”—and that immediately afterwards A ran away, are relevant.

(g.) The question is, whether A owes B rupees 10,000.
The facts that A asked C to lend him money, and that D said to C in A's presence and hearing—“I advise you not to trust A, for he owes B 10,000 rupees,”—and that A went away without making any answer, are relevant facts.

(h.) The question is, whether A committed a crime.
The fact that A absconded after receiving a letter warning him that inquiry was being made for the criminal, and the contents of the letter, are relevant.

(i.) A is accused of a crime.
The facts that, after the commission of the alleged crime, he absconded, or was in possession of property or the proceeds of property acquired by the crime, or attempted to conceal things which were or might have been used in committing it, are relevant.

(j.) The question is, whether A was ravished.
The facts that, shortly after the alleged rape, she made a complaint relating to the crime, the circumstances under which and the terms in which the complaint was made, are relevant.

The fact that, without making a complaint, she said that she had been ravished is not relevant as conduct under this section, though it may be relevant

as a dying declaration under section 32 (1), or as corroborative evidence under section 157.

(k.) The question is, whether A was robbed.
The fact that, soon after the alleged robbery, he made a complaint relating to the offence, the circumstances under which, and the terms in which, the complaint was made, are relevant.

The fact that he said he had been robbed without making any complaint, is not relevant as conduct under this section, though it may be relevant

as a dying declaration under section 32 (1), or as corroborative evidence under section 157.

9. Facts necessary to explain or introduce a fact in issue or relevant fact, or which rebut an inference suggested by a fact in issue or relevant fact, or which establish the identity of any thing or person, whose identity is relevant, or fix the time or place at which any fact in issue or relevant fact happened, or which show the relation of parties by whom any such fact was transacted, are relevant in so far as they are necessary for that purpose.

Facts necessary to explain or introduce relevant facts.

Illustrations.

(a.) The question is whether a given document is the will of A.

The state of A's property and of his family at the date of the alleged will may be relevant facts.

(b.) A sues B for a libel imputing disgraceful conduct to A. B affirms that the matter alleged to be libellous is true.

The position and relations of the parties at the time when the libel was published may be relevant facts as introductory to the facts in issue.

The particulars of a dispute between A and B about a matter unconnected with the alleged libel are irrelevant, though the fact that there was a dispute may be relevant if it affected the relations between A and B.

(c.) A is accused of a crime.

The fact that, soon after the commission of the crime, A absconded from his house, is relevant, under section eight, as conduct subsequent to and affected by facts in issue.

The fact that, at the time when he left home, he had sudden and urgent business at the place to which he went, is relevant as tending to explain the fact that he left home suddenly.

The details of the business on which he left are not relevant, except in so far as they are necessary to show that the business was sudden and urgent.

(d.) A sues B for inducing C to break a contract of service made by him with A. C on leaving A's service says to A, I am leaving you because B has made me a better offer. This statement is a relevant fact as explanatory of C's conduct, which is relevant as a fact in issue.

(e.) A, accused of theft, is seen to give the stolen property to B, who is seen to give it to A's wife. B says as he delivers it—“A says you are to hide this.” B's statement is relevant as explanatory of a fact which is part of the transaction.

(f.) A is tried for a riot, and is proved to have marched at the head of a mob. The cries of the mob are relevant as explanatory of the nature of the transaction.

10. Where there is reasonable ground to believe that two or more persons have conspired together to commit an offence or an actionable wrong, any thing said, done or written by any one of such persons in reference to their common intention, after the time when such intention was first entertained by any one of them, is a relevant fact as against each of the persons believed to be so conspiring, as well for the purpose of proving the existence of the conspiracy as for the purpose of showing that any such person was a party to it.

Things said or done by conspirator in reference to common design.

that two or more persons have conspired together to commit an offence or an actionable wrong, any thing

said, done or written by any one of such persons in reference to their common intention, after the time when such intention was first entertained by any one of them, is a relevant fact as against each of the persons believed to be so conspiring, as well for the purpose of proving the existence of the conspiracy as for the purpose of showing that any such person was a party to it.

Illustrations.

(a.) Reasonable ground exists for believing that A has joined in a conspiracy to wage war against the Queen.

The facts that B procured arms in Europe for the purpose of the conspiracy, C collected money in Calcutta for a like object, D persuaded persons to join the conspiracy in Bombay, E published writings advocating the object in view at Agra, and F transmitted from Delhi to G at Cabul the money which C had collected at Calcutta, and the contents of a letter written by H giving an account of the conspiracy, are each relevant both to prove the existence of the conspiracy and to prove A's complicity in it, although he may have been ignorant of all of them, and although the persons by whom they were done were strangers to him, and although they may have taken place before he joined the conspiracy or after he left it.

When facts not otherwise relevant become relevant.

11. Facts not otherwise relevant are relevant—

(1) if they are inconsistent with any relevant fact;

(2) if by themselves or in connection with other facts they make the existence or non-existence of any relevant fact highly probable or improbable.

Illustrations.

(a.) The question is, whether A committed a crime at Calcutta on a certain day.

The fact that on that day A was at Lahore is relevant.

The fact that near the time when the crime was committed, A was at a distance from the place where it was committed, which would render it highly improbable, though not impossible, that he committed it, is relevant.

(b.) The question is, whether A committed a crime.

The circumstances are such that the crime must have been committed either by A, B, C or D. Every fact which shows that the crime could have been committed by no one else, and that it was not committed by either B, C, or D, is relevant.

12. In suits in which damages are claimed, any

In suits for damages, evidence may be given of facts tending to determine amount.

fact which will enable the Court to determine the amount of damages which ought to be awarded is relevant.

13. Where the question is as to the existence

Facts relevant when right or custom is in question.

of any right or custom, the following facts are relevant—

(a.) Any transaction by which the right or custom in question was created, claimed, modified, recognized, asserted or denied, or which was inconsistent with its existence.

(b.) Particular instances in which the right or custom was claimed, recognized, or exercised, or in which its exercise was disputed, asserted or departed from.

Illustration.

The question is, whether A has a right to a fishery. A deed conferring the fishery on A's ancestors, a mortgage of the fishery by A's father, a subsequent grant of the fishery by A's father, irreconcilable with the mortgage, particular instance in which A's father exercised the right, or in which the exercise of the right was stopped by A's neighbours, are relevant facts.

14. Facts showing the existence of any state

Facts showing existence of state of mind, or of body or bodily feeling.

of mind, such as intention, knowledge, good faith, negligence, rashness, ill-will or good-will towards any particular person, or showing the existence of any state

of body or bodily feeling, are relevant, when the existence of any such state of mind or body or bodily feeling, is relevant.

Explanation.—A fact relevant as showing the existence of a relevant state of mind must show that it exists not generally but in reference to the particular matter in question.

Illustrations.

(a.) A is accused of receiving stolen goods knowing them to be stolen. It is proved that he was in possession of a particular stolen article.

The fact that at the same time he was in possession of many other stolen articles is relevant, as tending to show that he knew each and all of the articles of which he was in possession to be stolen.

(b.) A is accused of fraudulently delivering to another person a piece of counterfeit coin which, at the time when he delivered it, he knew to be counterfeit.

The fact that at the time of its delivery, A was possessed of a number of other pieces of counterfeit coin is relevant.

(c.) A sues B for damage done by a dog of B's, which B knew to be ferocious.

The facts that the dog had previously bitten X, Y, and Z, and that they had made complaints to B, are relevant.

(d.) The question is, whether A, the acceptor of a bill of exchange, knew that the name of the payee was fictitious.

The fact that A had accepted other bills drawn in the same manner before they could have been transmitted to him by the payee if the payee had been a real person, is relevant, as showing that A knew that the payee was a fictitious person.

(e.) A is accused of defaming B by publishing an imputation intended to harm the reputation of B.

The fact of previous publications by A respecting B, showing ill-will on the part of A towards B, is relevant, as proving A's intention to harm B's reputation by the particular publication in question.

The facts that there was no previous quarrel between A and B, and that A repeated the matter complained of as he heard it, are relevant, as showing that A did not intend to harm the reputation of B.

(f.) A is sued by B for fraudulently representing to B that C was solvent, whereby B, being induced to trust C, who was insolvent, suffered loss.

The fact that, at the time when A represented C to be solvent, C was supposed to be solvent by his neighbours and by persons dealing with him is relevant, as showing that A made the representation in good faith.

(g.) A is sued by B for the price of work done by B upon a house of which A is owner by the order of C, a contractor.

A's defence is that B's contract was with C.

The fact that A paid C for the work in question is relevant, as proving that A did, in good faith, make over to C the management of the work in question, so that C was in a position to contract with B on C's own account, and not as agent for A.

(h.) A is accused of the dishonest misappropriation of property which he had found, and the question is whether, when he appropriated it, he believed in good faith that the real owner could not be found.

The fact that public notice of the loss of the property had been given in the place where A was, is relevant, as showing that A did not in good faith believe that the real owner of the property could not be found.

The fact that A knew or had reason to believe that the notice was given fraudulently by C, who had heard of the loss of the property and wished to set up a false claim to it, is relevant, as showing that the fact that A knew of the notice did not disprove A's good faith.

(i.) A is charged with shooting at B with intent to kill him. In order to show A's intent, the fact of A's having previously shot at B may be proved.

(j.) A is charged with sending threatening letters to B. Threatening letters previously sent by A to B may be proved as showing the intention of the letters.

(k.) The question is, whether A has been guilty of cruelty towards B, his wife.

Expressions of their feeling towards each other shortly before or after the alleged cruelty, are relevant facts.

(l.) The question is, whether A's death was caused by poison.

Statements made by A during his illness as to his symptoms are relevant facts.

(m.) The question is, what was the state of A's health at the time when an assurance of his life was effected.

Statements made by A as to the state of his health at or near the time in question, are relevant facts.

(n.) A sues B for negligence in providing him with a carriage for hire not reasonably fit for use whereby A was injured.

The fact that B's attention was drawn on other occasions to the defect of that particular carriage, is relevant.

The fact that B was habitually negligent about the carriages which he let to hire, is irrelevant.

(o.) A is tried for the murder of B by intentionally shooting him dead.

The fact that A, on other occasions, shot at B is relevant, as showing his intention to shoot B.

The fact that A was in the habit of shooting at people with intent to murder them, is irrelevant.

(p.) A is tried for a crime.

The fact that he said something indicating an intention to commit that particular crime, is relevant.

The fact that he said something indicating a general disposition to commit crimes of that class, is irrelevant.

15. When there is a question whether an act

was accidental or intentional, the fact that such act formed part of a series of similar occurrences, in each of which the person doing the act was concerned, is relevant.

Illustrations.

(a.) A is accused of burning down his house in order to obtain money for which it is insured.

The facts that A lived in several houses successively, each of which he insured, in each of which a fire occurred, and after each of which fires A received payment from a different insurance office, are relevant, as tending to show that the fires were not accidental.

(b.) A is employed to receive money from the debtors of B. It is A's duty to make entries in a book showing the amounts received by him. He makes an entry showing that on a particular occasion he received less than he really did receive.

The question is, whether this false entry was accidental or intentional.

The facts that other entries made by A in the same book are false, and that the false entry is in each case in favor of A, are relevant.

(c.) A is accused of fraudulently delivering to B a counterfeit rupee.

The question is, whether the delivery of the rupee was accidental.

The facts that soon before or soon after the delivery to B, A delivered counterfeit rupees to C, D and E are relevant, as showing that the delivery to A was not accidental.

16. When there is a question whether a parti-

cular act was done, the existence of any course of business according to which it naturally would have been done, is a relevant fact.

Course of business when relevant.

Illustrations.

(a.) The question is, whether a particular letter was despatched.

The facts that it was the ordinary course of business for all letters put in a certain place to be carried to the post, and that that particular letter was put in that place, are relevant.

(b.) The question is, whether a particular letter reached A. The facts that it was posted in due course, and was not returned through the Dead Letter Office, are relevant.

ADMISSIONS.

17. An admission is a statement, oral or documentary, which suggests any inference as to any relevant fact, and which is made by any of the persons hereinafter mentioned.

Statements made by a party to the proceeding, or by an agent to any such party whom the Court regards, or under the circumstances of the case, as expressly or impliedly authorized by him to make them, are admissions.

Statements made by parties to suits sued in a representative character are not admissions, unless they were made while the party making them held that character.

Admissions by parties interested in subject-matter.

18. Statements made by—

(1) persons who have any proprietary or pecuniary interest in the subject-matter of the proceeding, and who make the statement in their character of persons so interested, or

(2) persons from whom the parties to the suit have derived their interest in the subject-matter of the suit,

are admissions if they are made during the continuance of the interest of the persons making the statements.

19. Statement made by persons whose position or liability it is necessary to prove as against any party to the suit, are admissions if such statements would be relevant as against such persons in relation to such position or liability in a suit brought by or against them, and if they are made whilst the person making them occupies such position or is subject to such liability.

Illustration.
A undertakes to collect rents for B.
B sues A for not collecting rent due from C to B.
A denies that rent was due from C to B.
A statement by C, that he owed B rent, is an admission, and is a relevant fact as against A, if A denies that C did owe rent to B.

20. Statement made by persons to whom a party to the suit has expressly referred for information in reference to a matter in dispute are admissions.

Illustration.
The question is whether a horse sold by A to B is sound.
A says to B 'Go and ask C, C knows all about it.' C's statement is an admission.

21. Admissions are relevant and may be proved as against the person who denies the inference which they suggest; but they cannot be proved by or on behalf of the person who makes them or by his representative in interest, except in the following cases:—

(1.) An admission may be proved by or on behalf of the person making it when it is of such a nature that, if the person making it were dead, it would be relevant as between third persons under section 32.

(2) An admission may be proved by or on behalf of the person making it when it consists of a statement of the existence of any relevant state of mind or body made at or about the time when such state of mind or body existed, and is accompanied by conduct rendering its falsehood improbable.

(3.) An admission may be proved by or on behalf of the person making it if it is relevant otherwise than as an admission.

(a.) The question between A and B is whether a certain deed is or is not forged. A affirms that it is genuine, B that it is forged.

A may prove a statement by B that the deed is genuine, and B may prove a statement by A that the deed is forged; but A cannot prove a statement by himself that the deed is genuine, nor can B prove a statement by himself that the deed is forged.

(b.) A, the Captain of a ship, is tried for casting her away. Evidence is given to show that the ship was taken out of her proper course.

A produces a book kept by him in the ordinary course of his business showing observations alleged to have been taken by him from day to day, and indicating that the ship was not taken out of her proper course. A may prove these statements, because they would be admissible between third parties if he were dead under section 32 (1).

(c.) A is accused of a crime committed by him at Calcutta. He produces a letter written by himself and dated at Lahore on that day, and bearing the Lahore post mark of that day.

The statement in the date of the letter is admissible, because, if A were dead out, it would be admissible under section 32 (2).

(d.) A is accused of receiving stolen goods knowing them to be stolen.

He offers to prove that he refused to sell them below their value.

A may prove these statements, though they are admissions, because they are not explanatory of conduct influenced by facts in issue.

(e.) A is accused of fraudulently having in his possession counterfeit coin which he knew to be counterfeit.

He offers to prove that he asked a skilful person to examine the coin, as he doubted whether it was counterfeit or not, and that that person did examine it and told him it was genuine.

A may prove these facts for the reasons stated in the last illustration.

32. Oral admissions as to the contents of a document are not relevant, unless and until the party proposing to prove them shows that he is entitled to give secondary evidence of the contents of such document under the rules hereinafter contained, or unless the genuineness of a document produced is in question.

23. In civil cases, no admission is relevant if it is made either upon an express condition that evidence of it is not to be given, or under circumstances from which the Court can infer that the parties agreed together that evidence of it should not be given.

24. An admission made by an accused person is irrelevant in a criminal proceeding if the making of the admission appears to the Court to have been caused by any inducement, threat or promise, having reference to the charge against the accused person, proceeding from a person in authority and sufficient, in the opinion of the Court, to give the accused person grounds, which would appear to him reasonable, for supposing that by making it he would gain any advantage or avoid any evil of a temporal nature in reference to the proceedings against him.

25. No admission of guilt made to a police officer, shall be used as proved as against a person accused of any offence.

Confession made to a police officer shall not be used as evidence.

26. No admission of guilt made by any person whilst he is in the custody of a police officer, unless it be made in the immediate presence of a Magistrate, shall be proved as against such person.

Confession made while the accused is in custody of the police shall not be used as evidence.

27. Provided that, when any fact is deposed to as discovered in consequence of information received from a person accused of any offence, in the custody of a police officer, so much of such information, whether it amounts to an admission of guilt or not, as relates distinctly to the fact thereby discovered, may be proved.

So much of any statement or confession made by the accused as relates to a fact thereby discovered, may be given in evidence.

28. If such an admission as is referred to in section 24 is made after the impression caused by any such inducement, threat, or promise has, in the opinion of the Court, been fully removed, it is relevant.

Admission made after removal of impression caused by inducement, threat, or promise, relevant.

29. If such an admission is otherwise relevant, it does not become irrelevant merely because it was made under a promise of secrecy, or in consequence of a deception practised on the accused person for the purpose of obtaining it, or when he was drunk, or because it was made in answer to questions which he need not have answered, whatever may have been the form of those questions, or because he was not warned that he was not bound to make such admission, and that evidence of it might be given against him.

Admission otherwise relevant not irrelevant on certain grounds.

30. When more persons than one are being tried jointly for the same offence, and an admission made by one of such persons affecting himself and some other such person is proved, the Court may take into consideration such admission as against such other person as well as against the person who makes such admission.

Consideration of proved admission affecting person making it and others jointly under trial for same offence.

Illustrations.

(a.) A and B are jointly tried for the murder of C. It is proved that A said,—"B and I murdered C," the Court may consider the effect of this admission as against B.

(b.) A is on his trial for the murder of C. There is evidence to show that C was murdered by A and B, and that B said,—"A and I murdered C."

This statement may not be taken into consideration by the Court against A, as B is not being jointly tried.

31. Admissions are not conclusive proof of the matters admitted, but they may operate as estoppels under the provisions hereinafter contained.

When admissions are conclusive proof.

STATEMENTS BY PERSONS WHO CANNOT BE CALLED AS WITNESSES.

32. Statements, written or verbal, of relevant facts made by a person who is dead, or who cannot be found, or who has become incapable of giving evidence, or whose attendance cannot be procured without an amount of delay or expense which, under the circumstances of the case, appears to the Court un-

When statement by person who is dead or cannot be found, &c., is relevant.

reasonable, are themselves relevant facts in the following cases:—

(1.) When the statement is made by a person as to the cause of his death, or as to any of the circumstances of the transaction which resulted in his death, in cases in which the cause of that person's death comes into question.

Statement as to cause of death.

Such statements are relevant whether the person who made them was or was not, at the time when they were made, under expectation of death, and whatever may be the nature of the proceeding in which the cause of his death comes into question.

(2.) When the statement was made by such person in the ordinary course of business, and in particular, when it consists of any entry or memorandum made by him in books kept in the ordinary course of business, or in the discharge of professional duty; or of acknowledgments written or signed by him of the receipt of money, goods, securities or property of any kind; or of documents used in commerce written or signed by him, or of the date of a letter or other document usually dated, written or signed by him.

Statements in course of business.

(3.) When the statement is against the pecuniary or proprietary interest of the person making it, or when, if true, it would expose him or would have exposed him to a criminal prosecution or to a suit for damages.

Statements against interest.

(4.) When the statement gives the opinion of any such person, as to the existence of any public right or custom or matter of public or general interest, of the existence of which, if it existed, he would have been likely to be aware, and when such statement was made before any controversy as to such right, custom or matter had arisen.

Matters of general interest.

(5.) When the statement relates to the existence of any relationship between persons as to whose relationship the person making the statement had special means of knowledge, and when the statement was made before the question in dispute was raised.

As to relationship.

(6.) When the statement relates to the existence of any relationship between persons deceased, and is made in any will or deed relating to the affairs of the family to which any such deceased person belonged, or in any family pedigree, or upon any tombstone, family portrait or other thing on which such statements are usually made, and when such statement was made before the question in dispute was raised.

Recitals as to relationship in deeds.

(7.) When the statement is contained in any deed, will, or other document which relates to any such transaction as is mentioned in section thirteen, clause (a).

Statements in deeds.

(8.) When the statement was made by a number of persons, and expressed feelings or impressions on their part relevant to the matter in question.

Illustrations.

(a.) The question is, whether A was murdered by B, or A dies of injuries received in a transaction in the course of which she was ravished. The question is whether she was ravished by B; or

The question is, whether A was killed by B under such circumstances that a suit would lie against B by A's widow.

Statements made by A as to the cause of his or her death, referring respectively to the murder, the rape, and the actionable wrong under consideration, are relevant facts.

(b.) The question is as to the date of A's birth.

An entry in the diary of a deceased surgeon, regularly kept in the course of business, stating that, on a given day, he attended A's mother and delivered her of a son, is a relevant fact.

(c.) The question is, whether A was in Calcutta on a given day.

A statement in the diary of deceased solicitor, regularly kept in the course of business, that, on a given day, the solicitor attended A at a place mentioned in Calcutta for the purpose of conferring with him upon specified business, is a relevant fact.

(d.) The question is, whether a ship sailed from Bombay harbour on a given day.

A letter written by a deceased member of a merchant's firm, by which she was chartered, to their correspondents in London to whom the cargo was consigned, stating that the ship sailed on a given day from Bombay harbour, is a relevant fact.

(e.) The question is, whether rent was paid to A for certain land.

A letter from a deceased agent to A, saying that he had received the rent on A's account, and held it at A's orders, is a relevant fact.

(f.) The question is, whether A and B were legally married.

The statement of a deceased clergyman that he married them under such circumstances that the celebration would be a crime, is relevant.

(g.) The question is, whether A, a person who cannot be found, wrote a letter on a certain day. The fact that a letter written by him is dated on that day, is relevant.

(h.) The question is, what was the cause of the wreck of a ship.

A protest made by the captain, whose attendance cannot be procured, is a relevant fact.

(i.) The question is, whether a given road is a public way.

A statement by A, a deceased headman of the village, that the road was public, is a relevant fact.

(j.) The question is, what was the price of grain on a certain day in a particular market. A statement of the price made by a deceased banya in the ordinary course of his business, is a relevant fact.

(k.) The question is, whether A, who is dead, was the father of B.

A statement by A that B was his son, is a relevant fact.

(l.) The question is, what was the date of the birth of A.

A letter from A's deceased father to a friend announcing the birth of A on a given day, is a relevant fact.

(m.) The question is, whether, and when, A and B were married.

An entry in a memorandum book by C, the deceased father of B, of his daughter's marriage with A at a given date, is a relevant fact.

(n.) A sues B for a libel expressed in a painted caricature exposed in a shop window. The question is as to the similarity of the caricature and its libellous character. The remarks of a crowd of spectators on these points may be proved.

33. Evidence given by a witness in a judicial proceeding, or before any person authorised by law to take it, is relevant for the purpose of proving the truth of the facts which it states in a subsequent judicial proceeding, or in a later stage of the same judicial proceeding, when the witness is dead or cannot be found, or is incapable of giving evidence, or is kept out of the way by the adverse party, or if his presence cannot be obtained without an amount of delay or expense which, under the circumstances of the case, the Court considers unreasonable:

Evidence in a former judicial proceeding when relevant.

Provided that the proceeding was between the same parties or their representatives in interest; that the adverse party in the first proceeding had the right and opportunity to cross-examine; that the questions in issue were substantially the same in the first as in the second proceeding.

Explanation.—A criminal trial or inquiry shall be deemed to be a proceeding between the prosecutor and the accused within the meaning of this section; and an inquiry before a Magistrate shall

be deemed to be an earlier stage of a judicial proceeding, of which the trial before the Magistrate or the Court of Session is a later stage.

STATEMENTS MADE UNDER SPECIAL CIRCUMSTANCES.

34. Entries in books of account, regularly kept in the course of business, are relevant whenever they refer to a matter into which the Court has to inquire, but such statements shall not alone be sufficient evidence to charge any person with liability.

Entries in books of account.

Illustration.

A sues B for Rs. 1,000 and shows entries in his account books showing B to be indebted to him to this amount. The entries are relevant, but are not sufficient without other evidence to prove the debt.

35. An entry in any public or other official book, register, or record, stating a relevant fact and made by a public servant in the discharge of his official duty, or by any other person in performance of a duty specially enjoined by the law of the country in which such book, register, or record is kept, is itself a relevant fact.

Entry in public record, made in performance of duty enjoined by law when relevant.

Maps and plans when relevant.

36. Statements of relevant facts made in published maps or charts generally offered for public sale, or in maps or plans made under the authority of Government, as to matters usually represented or stated in such maps, charts or plans, are themselves relevant facts.

Maps and plans when relevant.

37. When the Court has to form an opinion as to the existence of any fact of a public nature, any statement of it, made in a recital contained in any Act of Parliament or in any act of the Governor General of India in Council, or of the Governors in Council of Madras or Bombay, or of the Lieutenant-Governor in Council of Bengal, or in a notification of the Government appearing in the *Gazette of India*, or in the *Gazette of any local Government*, or in any printed paper purporting to be the *London Gazette* or the *Government Gazette of any colony or possession of the Queen*, is a relevant fact.

Statement as to fact of public nature contained in any Act or Notification of Government, when relevant.

38. When the Court has to form an opinion as to a law of any country, any statement of such law contained in a book purporting to be printed or published under the authority of the Government of such country and to contain any such law, and any report of a ruling of the Courts of such country contained in a book purporting to be a report of such rulings, is relevant.

Statements in law-books.

39. When any statement of which evidence is given forms part of a longer statement or of a conversation or part of an isolated document, or is contained in a document which forms part of a book, or of a connected series of letters or papers, evidence shall be given of so much and no more of the statement, conversation, document, book, or series of letters or papers as the Court considers necessary in that particular case to the full understanding of the nature and effect of the statement, and of the circumstances under which it was made.

What evidence to be given when a statement forms part of a conversation, document, book, or series of letters or papers.

How much of a statement is to be proved.

When any statement of which evidence is given forms part of a longer statement or of a conversation or part of an isolated document, or is contained in a document which forms part of a book, or of a connected series of letters or papers, evidence shall be given of so much and no more of the statement, conversation, document, book, or series of letters or papers as the Court considers necessary in that particular case to the full understanding of the nature and effect of the statement, and of the circumstances under which it was made.

JUDGMENTS OF COURTS OF JUSTICE WHEN RELEVANT.

40. The existence of any judgment, order or decree which, by law prevents any Court from taking cognizance of a suit or holding a trial, is a relevant fact when the question is whether such Court ought to take cognizance of such suit, or to hold such trial.

Previous judgments relevant to bar a second suit or trial.

41. A final judgment, order or decree of a competent Court, in the exercise of probate, matrimonial, Admiralty or insolvency jurisdiction, which confers upon or takes away from any person any legal character, or which declares any person to be entitled to any such character, or to be entitled to any specific thing, not as against any specified person but absolutely, is relevant when the existence of any such legal character, or the title of any such person to any such thing, is relevant.

Judgments in probate, &c., jurisdiction.

Such order, judgment or decree is conclusive proof that any legal character which it confers accrued at the time when such judgment, order or decree came into operation;

that any legal character to which it declares any such person to be entitled accrued to that person at the time when such judgment declares it to have accrued to that person;

that any legal character which it takes away from any such person ceased at the time from which such judgment declared that it had ceased or should cease;

and that any thing to which it declares any person to be so entitled was the property of that person at the time from which such judgment declares that it had been or should be his property.

42. Judgments, orders or decrees other than those mentioned in section 41, are relevant if they relate to matters of a public nature relevant to the inquiry;

Judgments, order or decree between third parties when irrelevant and when not.

* but such judgments, orders or decrees are not conclusive proof of that which they state.

Illustration.

A sues B for trespass on his land. B alleges the existence of a public right of way over the land, which A denies.

The existence of a decree in favor of the defendant, in a suit by A against C for a trespass in the same place, in which C alleged the existence of the same right of way, is relevant, but it is not conclusive proof that the right of way exists.

43. Judgments, orders or decrees, other than those mentioned in sections 40, 41, and 42, are irrelevant, unless the fact that such a judgment, order or decree existed, is relevant under some other provision of this Act.

What judgments, &c., not relevant.

Illustrations.

(a.) A and B separately sue C for a libel which reflects upon each of them. C in each case says, that the matter alleged to be libellous is true, and the circumstances are such that it is probably true in each case, or in neither.

A obtains a decree against C for damages, on the ground that C failed to make out his justification. The fact is irrelevant as between B and C.

(b.) A prosecutes B for adultery with C, A's wife. B denies that C is A's wife, but the Court convicts B of adultery.

Afterwards, C is prosecuted for bigamy in marrying B during A's lifetime. C says that she never was B's wife.

The judgment against B is irrelevant as against C.

(c.) A prosecutes B for stealing a cow from him. B is convicted.

A afterwards sues C for the cow, which B had sold to him before his conviction. As between A and C, the judgment against B is irrelevant.

(d.) A has obtained a decree for possession of land against B. C, B's son, murders A in consequence.

The existence of the judgment is relevant, as showing motive for a crime.

44. Any party to a suit or other proceeding may show that any judgment, order or decree which is relevant under sections 40, 41, or 42, and which has been proved by the adverse party, was delivered by a Court not competent to deliver it, or was obtained by fraud or collusion.

Fraud, collusion, and incompetency of Court may be proved.

OPINIONS OF THIRD PERSONS WHEN RELEVANT.

45. When the Court has to form an opinion upon a point of foreign law, or of science or art, or as to identity of handwriting, the opinions upon that point of persons specially skilled in such foreign law, science or art, are relevant facts.

Such persons are called experts.

Illustration.

(a.) The question is, whether the death of A was caused by poison.

The opinions of experts as to the symptoms produced by the poison by which A is supposed to have died, are relevant.

(b.) The question is, whether A, at the time of doing a certain act, was, by reason of unsoundness of mind, incapable of knowing the nature of the act, or that he was doing what was either wrong or contrary to law.

The opinion of experts upon the question whether the symptoms exhibited by A commonly show unsoundness of mind, and whether such unsoundness of mind usually renders persons incapable of knowing the nature of the acts which they do, or of knowing that what they do is either wrong or contrary to law, are relevant.

(c.) The question is, whether a certain document was written by A. Another document is produced which is proved or admitted to have been written by A.

The opinions of experts on the question whether the two documents were written by the same or by different persons are relevant.

46. Facts not otherwise relevant are relevant if they support or are inconsistent with the opinions of experts, when such opinions are relevant.

Facts bearing upon opinions of experts.

Illustrations.

(a.) The question is, whether A was poisoned by a certain poison.

The fact that other persons who were poisoned by that poison exhibited certain symptoms which experts affirm or deny to be the symptoms of that poison, is relevant.

(b.) The question is, whether an obstruction to a harbour is caused by a certain sea wall.

The fact that other harbours similarly situated in other respects, but where there were no such sea walls, began to be obstructed at about the same time, is relevant.

47. When the Court has to form an opinion as to the persons by whom any document was written or signed, the opinion of any person acquainted with the handwriting of the person by whom it is supposed to be written or signed that it was or was not written or signed by that person is a relevant fact.

Explanation.—A person is said to be acquainted with the handwriting of another person when he has seen that person write, or when he has received documents purporting to be written by that person in answer to documents written by himself or under his authority and addressed to that person, or when, in the ordinary course of business, documents purporting to be written by that person have been habitually submitted to him.

Illustration.

The question is, whether a given letter is in the handwriting of A, merchant in London.

B is a merchant in Calcutta, who has written letters addressed

A and received letters purporting to be written by him.

C is B's clerk, whose duty it was to examine and file B's correspondence.

D is B's broker, to whom B habitually submitted the letters purporting to be written by A for the purpose of advising with him thereon.

The opinions of B, C and D on the question whether the letter is in the handwriting of A are relevant, though neither B, C nor D ever saw A write.

48. When the Court has to form an opinion as to the existence of any general custom or right, the opinions, as to the existence of such custom or right, of persons who would be likely to know of its existence if it existed, are relevant.

Opinion as to existence of right or custom, when relevant.

Explanation.—The expression 'general custom or right,' includes customs or rights common to any considerable class of persons

Illustration.

The right of the villagers of particular village to use the water of a particular well is a general right within the meaning of this section.

49. When the Court has to form an opinion as to—
Opinions as to usages, tenets, &c., when relevant.

the usages and terms of any body of men or family,

the constitution and Government of any religious or charitable foundation, or

the meaning of words or terms used in particular districts or by particular classes of people,

the opinions of persons having special means of knowledge thereon, are relevant facts.

50. When the Court has to form an opinion as to the relationship of one person to another, the opinion expressed by conduct

Opinion on relationship when relevant.

as to the existence of such relationship of any person who, as a member of the family or otherwise, has special means of knowledge on the subject, is a relevant fact: Provided that such opinions shall not be sufficient to prove a marriage in proceedings under the Indian Divorce Act, or in prosecutions under sections 494, 495, 497, or 498 of the Indian Penal Code.

Illustrations.

(a.) The question is whether A and B were married.

The fact that they were usually received and treated by their friends as husband and wife, is relevant.

(b.) The question is whether A was the legitimate son of B. The fact that A was always treated as such by members of the family, is relevant.

51. Whenever the opinion of any living person is relevant, the grounds on which such opinion is based

Grounds of opinion when relevant.

are also relevant.

Illustration.

An expert may give an account of experiments performed by him for the purpose of forming his opinion.

CHARACTER WHEN RELEVANT.

52. In civil cases, the fact that the character of any person concerned is such as to render probable or improbable any conduct imputed to him, is irrelevant,

In civil cases, character to prove conduct imputed irrelevant.

except in so far as such character appears from facts otherwise relevant.

In criminal cases, previous good character relevant.

53. In criminal proceedings, the fact that the person accused is of a good character, is relevant.

54. In criminal proceedings, the fact that the

Previous conviction in criminal trials relevant but not previous bad character, except in reply.

accused person has been previously convicted of any offence is relevant; but the fact that he has a bad character is irrelevant, unless evidence has been given that he has a good character, in which case it becomes relevant.

Explanation.—This section does not apply to cases in which the bad character of any person is itself a fact in issue.

55. In civil cases, the fact that the character of any person is such as to affect the amount of damages which he ought to receive,

Character as affecting damages.

is relevant.

Explanation.—In sections 52, 53, 54 and 55, the word 'character' includes both reputation and disposition; but evidence may be given only of general reputation and general disposition, and not of particular acts by which reputation or disposition were shown.

PART II.**ON PROOF.****CHAPTER III.—FACTS WHICH NEED NOT BE PROVED.**

No evidence required of relevant fact judicially noticed.

56. No fact of which the Court will take judicial notice need be proved.

Facts of which Court must take judicial notice.

57. The Court shall take judicial notice of the following facts:—

(1.) All laws or rules having the force of law now or heretofore in force or hereafter to be in force in any part of British India;

(2.) All public Acts passed or hereafter to be passed by Parliament, and all local and personal Acts directed by such Parliament to be judicially noticed;

(3.) Articles of War for Her Majesty's Army or Navy;

(4.) The course of proceeding of the said Parliament and of the Councils for the purposes of making Laws and Regulations established under the Indian Councils' Act, or any other law for the time being relating thereto;

Explanation.—The word 'Parliament' in clause (2) and (4) includes the Parliaments of the United Kingdom of Great Britain, of England, of Scotland and of Ireland.

(5.) The accession and the sign manual of the Sovereign for the time being of the United Kingdom of Great Britain and Ireland;

(6.) All seals of which English Courts would take judicial notice. The seals of all the Courts of British India, and of all Courts out of British India, established by the authority of the Governor-General or any Local Government in Council: the seals of Courts of Admiralty and Maritime Jurisdiction and of Notaries public, and all seals which any person is authorized to use by any Act of Parliament or other Act of Regulation having force of law in British India;

(7.) The accession to office, names, titles, functions, and signatures of the persons filling for the time being any public office in any part of British India, if the fact of their appointment to such

office is notified in the *Gazette of India*, or in the official *Gazette of any Local Government* :

(8.) The existence, title, and national flag of every State or Sovereign recognized by the British Crown :

(9.) The divisions of time, the geographical divisions of the world and public festivals, fairs and holidays notified in the official *Gazette* :

(10.) The territories under the dominion of the British Crown :

(11.) The commencement, continuance, and termination of hostilities between the British Crown and any other State or body of persons :

(12.) The names of the members and officers of the Court, and of their deputies and subordinate officers and assistants, and also of all officers acting in execution of its process, and of all advocates, attornies, proctors, vakils, pleaders and other persons authorized by law to appear or act before it :

(13.) The rule of the road.

In all these cases, and also on all matters of public history, literature, science or art, the Court may resort for its aid to appropriate books or documents of reference.

If the Court is called upon by any person to take judicial notice of any fact, it may refuse to do so, unless and until such person produces any such book or document as it may consider necessary to enable it to do so.

58. No fact need be proved in any proceeding which the parties thereto or their agents agree to admit

Facts admitted.

at the hearing, or which before the hearing, they agree to admit by any writing under their hands, or which by any rule of pleading in force at the time they are deemed to have admitted by their pleadings : Provided that the Court may, in its discretion, require the facts admitted to be proved otherwise than by such admissions.

CHAPTER IV.—OF ORAL EVIDENCE.

Proof of facts by oral evidence.

59. All facts, except the contents of documents may be proved by oral evidence.

Oral evidence must be direct.

60. Oral evidence must, in all cases, whatever, be direct ; That is to say—

If it refers to a fact which could be seen, it must be the evidence of a witness who says he saw it.

If it refers to a fact which could be heard, it must be the evidence of a witness who says he heard it.

If it refers to a fact which could be perceived by any other sense or in any other manner, it must be the evidence of a witness who says he perceived it by that sense or in that manner.

If it refers to an opinion or to the grounds on which that opinion is held, it must be the evidence of the person who holds that opinion on those grounds :

Provided that the opinions of experts expressed in any treatise commonly offered for sale, and the grounds on which such opinions are held, may be proved by the production of such treatises if the author is dead or cannot be found, or has become incapable of giving evidence, or cannot be called

as a witness without an amount of delay or expense which the Court regards as unreasonable ;

Provided, also, that, if oral evidence refers to the existence or condition of any material thing other than a document, the Court may, if it thinks fit, require the production of such material thing for its inspection.

CHAPTER V.—OF DOCUMENTARY EVIDENCE.

61. The contents of documents may be proved by either primary or secondary evidence.

62. Primary evidence means the document itself produced for the inspection of the Court.

Explanation 1.—Where a document is executed in several parts, each part is primary evidence of the document.

Where a document is executed in counterpart, each counterpart being executed by one or some of the parties only, each counterpart is primary evidence as against the parties executing it.

Explanation 2.—Where a number of documents are all made by one uniform process, as in the case of printing, lithography, or photography, each is primary evidence of the contents of the rest ; but where they are all copies of a common original, they are not primary evidence of the contents of the original.

Illustration.

A person is shown to have been in possession of a number of placards, all printed at one time from one original. Any one of the placards is primary evidence of the contents of any other, but no one of them is primary evidence of the contents of the original.

Secondary evidence.

63. Secondary evidence means and includes—

(1.) Certified copies given under the provisions hereinafter contained.

(2.) Copies made from the original by mechanical processes which in themselves insure the accuracy of the copy, and copies compared with such copies.

(3.) Copies made from or compared with the original.

(4.) Counterparts of documents as against the parts who did not execute them.

(5.) Oral accounts of the contents of a document given by some person who has himself seen it.

Illustrations.

(a.) A photograph of an original is secondary evidence of its contents, though the two have not been compared, if it is proved that the thing photographed was the original.

(b.) A copy compared with a copy of a letter made by a copying machine is secondary evidence of the contents of the letter, if it is shown that the copy made by the copying machine was made from the original.

(c.) A copy transcribed from a copy, but afterwards compared with the original, is secondary evidence ; but the copy not so compared is not secondary evidence of the original although the copy from which it was transcribed was compared with the original.

(d.) Neither an oral account of a copy compared with the original, nor an oral account of a photograph or machine-copy of the original, is secondary evidence of the original.

64. Documents must be proved by primary evidence except in the cases hereinafter mentioned.

65. Secondary evidence may be given of the existence, condition, or contents of a document in the following cases :—

(a.) When the original is shown or appears to be in the possession or power of the person against whom the document is sought to be proved, or of

any person out of reach of or not subject to the process of the Court, or of any person legally bound to produce it, and when, after the notice mentioned in section 66, such person does not produce it.

(b.) When the original has been destroyed or lost, or when the party offering evidence of its contents cannot, for any other reason not arising from his own default or neglect, produce it in reasonable time.

(c.) When the original is of such a nature as not to be easily moveable.

(d.) When the original is a public document within the meaning of section 74.

(e.) When the original is a document of which a certified copy is permitted by this Act, or by any other law in force in British India, to be given in evidence.

(f.) When the originals consist of numerous accounts or other documents which cannot conveniently be examined in Court, and the fact to be proved is the general result of the whole collection.

In cases (a), (b) and (c), any secondary evidence of the contents of the document is admissible.

In cases (d) or (e), a certified copy of the document, but no other kind of secondary evidence, is admissible.

In case (f), evidence may be given as to the general result of the documents by any person who has who has examined them, and who is skilled in the examination of such documents.

66. Secondary evidence of the contents of the documents referred to in section 65 (a) shall not be given unless the party proposing to give such secondary evidence has previously given to the party in whose possession or power the document is, such notice to produce it as is prescribed by law: and if no notice is prescribed by law, then such notice as the Court considers reasonable under the circumstances of the case:

Provided that such notice shall not be required in order to render secondary evidence admissible in any of the following cases:—

(1.) When the document to be proved is itself a notice.

(2.) When from the nature of the case, the adverse party must know that he will be required to produce it.

(3.) When it appears or is proved that the adverse party has obtained possession of the original by fraud or force.

(4.) When the adverse party or his agent has the original in Court.

(5.) When the adverse party or his agent has admitted the loss of the document.

67. If a document is alleged to be signed or to have been written wholly or in part by any person, the signature or the handwriting of so much of the document as is alleged to be in that person's handwriting must be proved to be in his handwriting.

Proof of signature and handwriting of person alleged to have signed or written document produced.

68. If a document is required by law to be attested, it shall not be used as evidence until one attesting witness at least has been called for the purpose of proving its execution, if there be an attesting witness alive, and subject to the process of the Court and capable of giving evidence.

Proof of execution of document required by law to be attested.

69. If no such attesting witness can be found, or if the document purports to have been executed in the United Kingdom, it must be proved that the attestation of one attesting witness at least is in his handwriting, and that the signature of the person executing the document is in the handwriting of that person.

70. The admission of a party to an attested document of its execution by himself shall be sufficient proof of its execution as against him, though it be a document required by law to be attested.

71. If the attesting witness denies or does not recollect the execution of the document, its execution may be proved by other evidence.

Proof when attesting witness denies the execution.

72. An attested document not required by law to be attested may be proved as if it was unattested.

Proof of document not required by law to be attested.

73. In order to ascertain whether a signature, writing, or seal is that of the person by whom it purports to have been written or made, any signature, writing, or seal admitted or proved to the satisfaction of the Court to have been written or made by that person may be compared with the one which is to be proved, although that signature, writing, or seal has not been produced or proved for any other purpose.

The Court may direct any person present in Court to write any words or figures for the purpose of enabling the Court to compare the words or figures so written with any words or figures alleged to have been written by such person.

PUBLIC DOCUMENTS.

74. The following documents are public documents:—

1. Documents forming the Acts, or records of the Acts—

- (1) of the sovereign authority,
- (2) of official bodies and tribunals, and
- (3) of public officers, legislative, judicial and executive, whether of British India, or of any other part of Her Majesty's dominions, or of a foreign country.

2. Public records kept in British India of private documents.

75. All other documents are private.

76. Every public officer having the custody of a public document, which any person has a right to inspect, shall give that person on demand a copy of it on payment of the legal fees therefor, together with a certificate written at the foot of such copy that it is a true copy of such

Certified copies of public documents.

document or part thereof as the case may be, and such certificate shall be dated and subscribed by such officer with his name and his official title, and shall be sealed whenever such officer is authorized by law to make use of a seal, and such copies so certified shall be called certified copies.

Explanation.—Any officer who by the ordinary course of official duty is authorised to deliver such copies, shall be deemed to have the custody of such documents within the meaning of this section.

77. Such certified copies may be produced in proof of the contents of the public documents or parts of the public documents of which they purport to be copies.

Proof of other official documents.

78. The following public documents may be proved as follows.—

(1.) Acts, orders or notifications of the Executive Government of British India in any of its departments, or of any Local Government or any department of any Local Government,

by the records of the departments certified by the heads of those departments respectively,

or by any document purporting to be printed by order of any such Government:

(2.) The proceedings of the legislatures,

by the journals of those bodies respectively, or by published Acts or abstracts, or by copies purporting to be printed by order of Government:

(3.) Proclamations, orders or regulations issued by Her Majesty or by the Privy Council, or by any department of Her Majesty's Government,

by copies or extracts contained in the *London Gazette* or purporting to be printed by the Queen's Printer:

(4.) The Acts of the executive or the proceedings of the legislature of a foreign country,

by journals published by their authority, or commonly received in that country as such, or by a copy certified under the seal of the country or sovereign, or by a recognition thereof in some public Act of the Governor General of India in Council:

(5.) The proceedings of a municipal body in British India,

by a copy of such proceedings certified by the legal keeper thereof, or by a printed book purporting to be published by the authority of such body:

(6.) Public documents of any other class in a foreign country,

by the original, or by a copy certified by the legal keeper thereof, with a certificate under the seal of a notary public or of a British Consul or diplomatic agent, that the copy is duly certified by the officer having the legal custody of the original, and upon proof of the character of the document according to the law of the foreign country.

PRESUMPTIONS AS TO DOCUMENTS.

79. The Court shall presume every document purporting to be a certificate, certified copy, or other document, which is by law declared to be admissible as evidence of any particular fact, and which purports

Presumption as to genuineness of certified copies.

to be certified by any officer in British India or by any officer in any Native State in alliance with Her Majesty who is duly authorised thereto by the Governor General in Council to be genuine: Provided that such paper is substantially in the form and purports to be executed in the manner directed by law in that behalf. The Court shall also presume that any officer by whom any such paper purports to be signed or certified held, when he signed it, the official character which he claims in such paper.

80. Whenever any document is produced before any Court purporting to be a record or memorandum of the evidence or of any part of the evidence given by a

witness in a judicial proceeding or before any officer authorised by law to take such evidence, or to be a statement or confession by any prisoner or accused person taken in accordance with law and purporting to be signed by any Judge or Magistrate or by any such officer as aforesaid, the Court shall presume—

that the document is genuine; that any statements as to the circumstances under which it was taken purporting to be made by the person signing it are true, and that such evidence, statement or confession was duly taken.

81. The Court shall presume the genuineness of every document purporting to be the *London Gazette*, or the *Gazette of India*, or the Government Gazette of any Local Government, or of any colony, dependency or possession of the British Crown, or to be a newspaper or journal, or to be a copy of a private Act of Parliament printed by the Queen's Printer, and of every document purporting to be a document directed by any law to be kept by any person, if such document is kept substantially in the form required by law and is produced from proper custody.

82. When any document is produced to any Court purporting to be a document which, by the law in force for the time being in England or Ireland, would be admissible in proof of any particular in any Court of Justice in England or Ireland without proof of the seal or stamp or signature authenticating it, or of the judicial or official character claimed by the person by whom it purports to be signed, the Court shall presume that such seal, stamp or signature is genuine, and that the person signing it held at the time when he signed it the judicial or official character which he claims,

and the document shall be admissible for the same purpose for which it would be admissible in England or Ireland.

83. The Court shall presume that maps or plans purporting to be made by the authority of Government were so made, and are accurate; but maps or plans made for the purposes of any cause must be proved to be accurate.

84. The Court shall presume the genuineness of every book purporting to be printed or published under the authority of the Government of any country, and to contain any of the laws of that country.

Presumption as to documents admissible in England without proof of seal or signature.

Proof of maps made for purposes of any cause.

Presumption as to collections of laws and reports of decisions.

and of every book purporting to contain reports of decisions of the Courts of such country.

85. The Court shall presume that every document purporting to be a power of attorney, and to have been executed before, and authenticated by a notary public, or any Court, Judge, Magistrate, British Consul or Vice-Consul, or representative of Her Majesty or of the Government of India, was so executed and authenticated.

86. The Court may presume that any document purporting to be a certified copy of any judicial record of any country not forming part of Her Majesty's dominions is genuine and accurate, if the document purports to be certified in any manner which is certified by any representative of Her Majesty or of the Government of India resident in such country to be the manner commonly in use in that country for the certification of copies of judicial records.

87. The Court may presume that any book to which it may refer for information or matters of public or general interest, and that any published map or chart, the statements of which are relevant facts and which is produced for its inspection, was written and published by the person, and at the time and place, by whom or at which it purports to have been written or published.

88. The Court may presume that a message forwarded from a telegraph office to the person to whom such message purports to be addressed corresponds with a message delivered for transmission at the office from which the message purports to be sent; but the Court shall not make any presumption as to the person by whom such message was delivered for transmission.

89. The Court shall presume that every document called for and not produced after notice to produce was attested, stamped and executed in the manner required by law.

90. Where any document, purporting or proved to be thirty years old, is produced from any custody which the Court in the particular case considers proper, the Court may presume that the signature and every other part of such document which purports to be in the handwriting of any particular person is in that person's handwriting, and, in the case of a document executed or attested, that it was duly executed and attested by the persons by whom it purports to be executed and attested.

Explanation.—Documents are said to be in proper custody if they are in the place in which and under the care of the person with whom they would naturally be; but no custody is improper if it is proved to have had a legitimate origin, or if the circumstances of the particular case are such as to render such an origin probable.

This explanation applies also to section 81.

Illustrations.

(a.) A has been in possession of landed property for a long time. He produces from his custody deeds relating to the land showing his titles to it. The custody is proper.

(b.) A produces deeds relating to landed property of which he is the mortgagee. The mortgagor is in possession. The custody is proper.

(c.) A, a connection of B, produces deeds relating to lands in B's possession, which were deposited with him by B for safe custody. The custody is proper.

CHAPTER VI.—OF THE EXCLUSION OF ORAL BY DOCUMENTARY EVIDENCE.

91. When the terms of a contract, or of a grant, or of any other disposition of property, have been reduced to the form of a document, and in all cases in which any matter is required by law to be reduced to the form of a document, no evidence shall be given in proof of the terms of such contract, grant or other disposition of property, or of such matter, except the document itself, or secondary evidence of its contents in cases in which secondary evidence is admissible under the provisions hereinbefore contained.

Exception 1.—When a public officer is required by law to be appointed in writing, and when it is shown that any particular person has acted as such officer, the writing by which he is appointed need not be proved.

Exception 2.—Wills under the Indian Succession Act may be proved by the Probate.

Explanation 1.—This section applies equally to cases in which the contracts, grants or disposition of property referred to are contained in one document, and to cases in which they are contained in more documents than one.

Explanation 2.—Where there are more originals than one, one original only need be proved.

Explanation 3.—The statement in any document whatever of a fact other than the facts referred to in this section, shall not preclude the admission of oral evidence of the same fact.

Illustrations.

(a.) If a contract be contained in several letters, all the letters in which it is contained must be proved.

(b.) If a contract is contained in a bill of exchange, the bill of exchange must be proved.

(c.) If a bill of exchange is drawn in a set of three, one only need be proved.

(d.) A contracts in writing with B for the delivery of indigo upon certain terms. The contract mentions the fact that B had paid A the price of other indigo contracted for verbally on another occasion.

Oral evidence is offered that no payment was made for the other indigo. The evidence is admissible.

(e.) A gives B a receipt for money paid by B.

Oral evidence is offered of the payment.

The evidence is admissible.

92. When the terms of any such contract, grant or other disposition of property, or any matter required by law to be reduced to the form of a document, have been proved according to the last section, no evidence of any oral agreement or statement shall be admitted as between the parties to any such instrument or their representatives in interest, for the purpose of contradicting, varying, adding to, or subtracting from, its terms:

Proviso (1).—Any fact may be proved which would invalidate any document, or which would entitle any person to any decree or order relating thereto, such as fraud, intimidation, illegality

want of due execution, want of capacity in any contracting party, want or failure of consideration, or mistake in fact or law.

*Proviso (2).—*The existence of any separate oral agreement on any matter on which a document is silent and not inconsistent with its terms, may be proved. In considering whether or not this proviso applies, the Court shall have regard to the degree of formality of the document.

*Proviso (3).—*The existence of any separate oral agreement constituting a condition precedent to the attaching of any obligation under any such contract, grant or disposition of property, may be proved.

*Proviso (4).—*The existence of any distinct subsequent oral agreement to rescind or modify any such contract, grant or disposition of property, may be proved except in cases in which such contract, grant or disposition of property is by law required to be in writing, or has been registered according to the law in force for the time being as to the registration of documents.

*Proviso (5).—*Any usage or custom by which incidents, not expressly mentioned in any contract, are usually annexed to contracts of that description, may be proved: Provided that the annexing of such incident would not be repugnant to, or inconsistent with, the express terms of the contract.

*Proviso (6).—*Any fact may be proved which shows in what manner the language of a document is related to existing facts.

Illustrations.

(a.) A policy of insurance is effected on goods "in ships from Calcutta to London." The goods are shipped in a particular ship which is lost. The fact that that particular ship was orally excepted from the policy, cannot be proved.

(b.) A agrees absolutely in writing to pay B Rs. 1,000 on the 1st March 1870. The fact that, at the same time, an oral agreement was made that the money should not be paid till the 31st March, cannot be proved.

(c.) An estate called 'the Rampore tea estate' is sold by a deed which contains a map of the property sold. The fact that land not included in the map had always been regarded as part of the estate and was meant to pass by the deed, cannot be proved.

(d.) A enters into a contract with B to work certain mines, the property of B, upon certain terms. A was induced to do so by a misrepresentation of B's as to their value. This fact may be proved.

(e.) A institutes a suit against B for the specific performance of a contract, and also prays that the contract may be reformed as to one of its provisions, as that provision was inserted in it by mistake. A may prove that such a mistake was made as would by law entitle him to have the contract reformed.

(f.) A orders goods of B by a letter in which nothing is said as to the time of payment, and accepts the goods on delivery. B sues A for the price. A may show that the goods were supplied on credit for a term still unexpired.

(g.) A sells B a horse and verbally warrants him sound. A gives B a paper in these words: 'Bought of A a horse for Rs. 500.' B may prove the verbal warranty.

(h.) A hires lodgings of B, and gives B a card on which is written—'Rooms, Rs. 200 a month.' A may prove a verbal agreement that these terms were to include partial board.

A hires lodgings of B for a year, and a regularly stamped agreement drawn up by an Attorney is made between them. It is silent on the subject of board. A may not prove that board was included in the terms verbally.

(i.) A applies to B for a debt due to A by sending a receipt for the money. B keeps the receipt and does not send the money. In a suit for the amount, A may prove this.

(j.) A and B make a contract in writing to take effect upon the happening of a certain contingency. The writing is left with B, who sues A upon it. A may show the circumstances under which it was delivered.

93. When the language used in a document is, on its face, ambiguous or defective, evidence may not be given of facts which would show its meaning or supply its defects.

Illustrations.

(a.) A agrees in writing to sell a horse to B for 'Rs. 1,000 or Rs. 1,500.'

Evidence cannot be given to show which price was to be given.

(b.) A deed contains blanks. Evidence cannot be given of fact which would show how they were meant to be filled.

94. When language used in a document is plain in itself, and when it applies accurately to existing facts, evidence may not be given to show that it was not meant to apply to such facts.

Illustration.

A sells to B by deed 'my estate to Rampore containing 100 bigas.' A has an estate at Rampore containing 100 bigas. Evidence may not be given of the fact that the estate meant to be sold was one situated at a different place and of a different size.

95. When language used in a document is plain in itself, but is unmeaning in reference to existing facts, evidence may be given to show that it was used in a peculiar sense.

Illustration.

A sells to B by deed 'my house in Calcutta.' A had no house in Calcutta, but it appears that he had a house at Howrah, of which B had been in possession since the execution of the deed.

These facts may be proved to show that the deed related to the house at Howrah.

96. When the facts are such that the language used might have been meant to apply to any one, and could not have been meant to apply to more than one, of several persons or things, evidence may be given of facts which show which of those persons or things it was intended to apply to.

Illustrations.

(a.) A agrees to sell to B for Rs. 1,000 "my white horse." A has two white horses. Evidence may be given of facts which show which of them was meant.

(b.) A agrees to accompany B to Hyderabad. Evidence may be given of facts showing whether Hyderabad in the Deccan or Hyderabad in Scind was meant.

97. When the language used applies partly to one set of existing facts, and partly to another set of existing facts, but the whole of it does not apply correctly to either, evidence may be given to show to which of the two it was meant to apply.

Illustration.

A agrees to sell to B 'my land at X' in the occupation of Y. A has land at X, but not in the occupation of Y, and he has land in the occupation of Y, but it is not at X. Evidence may be given of facts showing which he meant to sell.

98. Evidence may be given to show the meaning of illegible or not commonly intelligible characters, of foreign, obsolete, technical, local, and provincial expressions, of abbreviations and of words used in a peculiar sense.

Evidence as to meaning of illegible character, &c.

Illustration.

A, a sculptor, agrees to sell to B 'all my models.' A has both models and modelling tools. Evidence may be given to show which he meant to sell.

99. Persons who are not parties to a document, or their representatives in interest, may give evidence of any facts tending to show a contemporaneous agreement varying the term of the document.

Who may give evidence as to matter to which document relates.

Illustration.

A and B make a contract in writing that B shall sell A certain cotton, to be paid for on delivery. At the same time they make an oral agreement that three months' credit shall be given to A. This could not be shown as between A and B, but it might be shown by C if it affected his interests.

100. Nothing in this chapter contained shall be taken to affect any of the provisions of the Indian Succession Act (X of 1865) as to the construction of wills.

Saving of provisions of Indian Succession Act relating to wills.

PART III.

PRODUCTION AND EFFECT OF EVIDENCE.

CHAPTER VII.—OF THE BURDEN OF PROOF.

101. Whoever desires any Court to give judgment as to any legal right or liability dependent on the existence of facts which he asserts, must prove that those facts exist. When a person is bound to prove the existence of any fact, it is said that the burden of proof lies on that person.

Burden of proof.

Illustrations.

(a.) A desires a Court to give judgment that he shall be punished for a crime which A says B has committed.

A must prove that B has committed the crime.

(b.) A desires a Court to give judgment that he is entitled to certain land in the possession of B by reason of facts which he asserts and which B denies to be true.

A must prove the existence of those facts.

102. The burden of proof in a suit or proceeding lies on that person who would fail if no evidence at all were given on either side.

General burden of proof.

Illustrations.

(a.) A sues B for land of which B is in possession, and which, as A asserts, was left to A by the will of C, B's father.

If no evidence were given on either side, B would be entitled to retain his possession.

Therefore the burden of proof is on A.

(b.) A sues B for money due on a bond.

The execution of the bond is not disputed, but B says that it was obtained by fraud, which A denies.

If no evidence were given on either side, A would succeed, as the bond is not disputed and the fraud is not proved.

Therefore the burden of proof is on B.

103. The burden of proof as to any particular fact lies on that person who wishes the Court to believe in its existence, unless it is provided by any law that the proof of that fact shall lie on any particular person.

Burden of proof as to particular fact.

Illustration.

(a.) A prosecutes B for theft, and wishes the Court to believe that B admitted the theft to C. A must prove the admission.

B wishes the Court to believe that, at the time in question, he was elsewhere. He must prove it.

104. The burden of proving any fact necessary to be proved in order to enable any person to give evidence of any other fact is on the person who wishes to give such evidence.

Burden of proving fact to be proved to make evidence admissible.

Illustrations.

(a.) A wishes to prove a dying declaration by B. A must prove B's death.

(b.) A wishes to prove, by secondary evidence, the contents of a lost document.

A must prove that the document has been lost.

105. When a person is accused of any offence, the burden of proving the existence of circumstances bringing the case within any of the General Exceptions in the Indian Penal Code, or within any special exception or proviso contained in any other part of the same Code, or in any law defining the offence, is upon him, and the Court shall presume the absence of such circumstances.

Burden of establishing general exceptions.

Illustrations.

(a.) A, accused of murder, alleges that, by reason of unsoundness of mind, he did not know the nature of the act.

The burden of proof is on A.

(b.) A, accused of murder, alleges that, by grave and sudden provocation, he was deprived of the power of self-control.

The burden of proof is on A.

(c.) Section 325 of the Penal Code provides that whoever, except in the case provided for by section 335, voluntarily causes grievous hurt, shall be subject to certain punishments. A is charged with voluntarily causing hurt under section 325.

The burden of proving the circumstances, bringing the case under section 335, lies on the prisoner.

106. When any fact is especially within the knowledge of any person, the burden of proving that fact is upon him.

Burden of proving fact especially within knowledge.

Illustration.

(a.) When a person does an act with some intention other than that which the character and circumstances of the act suggest, the burden of proving that intention is upon him.

(b.) A is charged with travelling in a railway without ticket, the burden of proving that he had a ticket is on him.

107. When the question is whether a man is alive or dead, and it is shown that he was alive within thirty years, the burden of proving that he is dead is on the person who affirms it.

Burden of proof as to continuance of life.

108. When the question is whether a man is alive or dead, and it is proved that he has not been heard of for seven years by those who would naturally have heard of him if he had been alive, the burden of proving that he is alive is on the person who affirms it.

Burden of proof as to death.

109. When the question is whether persons are partners, landlord and tenant, or principal and agent, and it has been shown that they have been acting as such, the burden of proving that they do not stand, or have ceased to stand, to each other in those relationships respectively, is on the person who affirms it.

Burden of proof as to partnership, tenancy, and agency.

110. When the question is whether any person is owner of anything of which he is shown to be in possession, the burden of proving that he is not the owner is on the person who affirms that he is not the owner.

Burden of proof as to ownership.

111. When there is a question as to the good faith of a transaction between parties one of whom stands to the other in a position of active confidence, the burden of proving the good faith of the transaction is on the party who is in a position of active confidence.

Proof of good faith in transactions where one party is in relation of active confidence.

Illustrations.

(a.) The good faith of a sale by a client to an attorney is in question in a suit brought by the client. The burden of proving the good faith of the transaction is on the attorney.

(b.) The good faith of a sale by a son just come of age to a father is in question in a suit brought by the son. The burden of proving the good faith of the transaction is on the father.

112. The fact that any person was born during the continuance of a valid marriage between his mother and any man, or within two hundred and eighty days after its dissolution, the mother remaining unmarried, shall be conclusive proof that he is the legitimate son of that man, unless it can be shown that the parties to the marriage had no access to each other at any time when he could have been begotten.

Birth during marriage, conclusive proof of legitimacy.

113. A notification in the *Gazette of India* that any portion of British territory has been ceded to any Native State, Prince or Ruler, shall be conclusive proof that a valid cession of such territory took place at the date mentioned in such notification.

Proof of cession of territory.

114. The Court may presume the existence of any fact which it thinks likely to have happened, regard being had to the common course of natural events, human conduct and public and private business in their relation to the facts of the particular case.

Court may presume existence of certain facts.

Illustrations.

The Court may presume—

(a.) That a man who is in possession of stolen goods soon after the theft is either the thief or has received the goods knowing them to be stolen, unless he can account for his possession.

(b.) That an accomplice is unworthy of credit, unless he is corroborated in material particulars.

(c.) That a bill of exchange accepted or endorsed, was accepted or endorsed, for good consideration.

(d.) That a thing or state of things which has been shown to be in existence within a period shorter than that within which such things or states of things usually cease to exist, is still in existence.

(e.) That Judicial and official acts have been regularly performed.

(f.) That the common course of business has been followed in particular cases.

(g.) That evidence which could be and is not produced would, if produced, be unfavorable to the person who withholds it.

(h.) That if a man refuses to answer a question which he is not compelled to answer by law, the answer, if given, would be unfavorable to him.

(i.) That when a document creating an obligation is in the hands of the obligor, the obligation has been discharged.

But the Court shall also have regard to such facts as the following in considering whether such maxims do or do not apply to the particular case before them.

As to illustration (a)—A shop-keeper has in his till a marked rupee soon after it was stolen, and cannot account for its possession specifically, but is continually receiving rupees in the course of his business.

As to illustration (b)—A, a person of the highest character, is tried for causing a man's death by an act of negligence in arranging certain machinery. B, a person of equally good character who also took part in the arrangement, describes precisely what was done, and admits and explains the common carelessness of A and himself.

As to illustration (b)—A crime is committed by several persons. A, B and C, three of the criminals, are captured on the spot and kept apart from each other. Each gives an account of the crime implicating D, and the accounts corroborate each other in such a manner as to render previous concert highly improbable.

As to illustration (c)—A, the drawer of a bill of exchange, was a man of business. B, the acceptor, was a young and ignorant person, completely under A's influence.

As to illustration (d)—It is proved that a river ran in a certain course five years ago, but it is known that there have been floods since that time which might change its course.

As to illustration (e)—A judicial act, the regularity of which is in question, was performed under exceptional circumstances.

As to illustration (f)—The question is, whether a letter was received. It is shown to have been posted, but the usual course of the post was interrupted by disturbances.

As to illustration (g)—A man refuses to produce a document which would bear on a contract of small importance on which he is sued, but which might also injure the feelings and reputation of his family.

As to illustration (h)—A man refuses to answer a question which he is not compelled by law to answer, but the answer to it might cause loss to him in matters unconnected with the matter in relation to which it is asked.

As to illustration (i)—A bond is in possession of the obligor, but the circumstances of the case are such that he may have stolen it.

CHAPTER VIII.—ESTOPPEL.

115. When one person has by his declaration, act or omission, intentionally, caused or permitted another person to believe a thing to be true and to act upon such belief, neither he nor his representative shall be allowed in any suit or proceeding between himself and such person or his representative to deny the truth of that thing.

Estoppel.

Illustration.

A intentionally and falsely leads B to believe that certain land belongs to A, and thereby induces B to buy and pay for it.

The land afterwards becomes the property of A, and A seeks to set aside the sale on the ground that, at the time of the sale he had no title. He must not be allowed to prove his want of title.

116. No tenant of immoveable property, or person claiming through such tenant, shall, during the continuance of the tenancy, be permitted to deny that the landlord of such tenant had, at the beginning of the tenancy, a title to such immoveable property; and no person who came upon any immoveable property by the license of the person in possession thereof, shall be permitted to deny that such person had a title to such possession at the time when such license was given.

Estoppel of tenant.

117. No acceptor of a bill of exchange shall be permitted to deny that the drawer had authority to draw such bill or to endorse it, nor shall any bailee or licensee be permitted to deny that his bailor or licensor had, at the time when the bailment or license commenced, authority to make such bailment or grant such license.

Estoppel of acceptor of bill of exchange, bailee or licensee.

Explanation (1).—The acceptor of a bill of exchange may deny that the bill was really drawn by the person by whom it purports to have been drawn.

Explanation (2).—If a bailee delivers the goods bailed to a person other than the bailor, he may prove that such person had a right to them as against the bailor.

CHAPTER IX.—OF WITNESSES.

118. All persons shall be competent to testify, unless the Court considers that they are prevented from understanding the questions put to them, or from giving rational answers to those questions, by tender years, extreme old age, disease, whether of body or mind, or any other cause of the same kind.

Explanation.—A lunatic is not incompetent to testify, unless he is prevented by his lunacy from understanding the questions put to him, and giving rational answers to them.

119. A witness who is unable to speak, may give his evidence in any other manner in which he can make it intelligible, as by writing or by signs; but such writing must be written and the signs made in open Court. Evidence so given shall be deemed to be oral evidence.

120. In all civil proceedings the parties to the suit, and the husband or wife of any party to the suit shall be competent witnesses. In criminal proceedings against any person, the husband or wife of such person, respectively, shall be a competent witness.

121. No Judge or Magistrate shall, except upon the special order of some Court to which he is subordinate, be compelled to answer any questions as to his own conduct in Court as such Judge or Magistrate, or as to anything which came to his knowledge in Court as such Judge or Magistrate; but he may be examined as to other matters which occurred in his presence whilst he was so acting.

Illustration.

(a.) A, on his trial before the Court of Session, says that a deposition was improperly taken by B, the Magistrate. B cannot be compelled to answer questions as to this, except upon the special order of a superior Court.

(b.) A is accused before the Court of Session, of having given false evidence before B, a Magistrate. B cannot be asked what A said, except upon the special order of the superior Court.

(c.) A is accused before the Court of Session of attempting to murder a Police officer whilst on his trial before B, a Sessions Judge. B may be examined as to what occurred.

122. No person, who is or has been married, shall be compelled to disclose any communication made to him during marriage by any person to whom he is or has been married, nor shall he be permitted to disclose any such communication, unless the person who made it or his representative in interest consents, except in suits between married persons, or proceedings in which one married person is prosecuted for any crime committed against the other.

123. No one shall be permitted to give any evidence derived from unpublished official records relating to any affairs of State, except with the permission of the officer at the head of the department concerned, who shall give or withhold such permission as he thinks fit.

124. No public officer shall be compelled to disclose communications made to him in official confidence, when he considers that the public interests would suffer by the disclosure.

125. No Magistrate or police officer shall be compelled to say whence he got any information as to the commission of any offence.

126. No barrister, attorney, pleader or vakil, at any time, shall be permitted, unless with his client's express consent, to disclose any communication made to him in the course and for the purpose of his employment as such barrister, pleader, attorney or vakil by or on behalf of his client, or to state the contents or condition of any document with which he has become acquainted in the course and for the purpose of his professional employment, or to disclose any advice given by him to his client in the course and for the purpose of such employment:

Provided that nothing in this section shall protect from disclosure—

(1) Any such communication made in furtherance of any criminal purpose;

(2) Any fact observed by any barrister, pleader, attorney or vakil in the course of his employment as such, showing that any crime or fraud has been committed since the commencement of his employment;

It is immaterial whether the attention of such barrister, attorney or vakil was or was not directed to such fact by or on behalf of his client.

Explanation.—The obligation stated in this section continues after the employment has ceased.

Illustrations.

(a.) A, a client, says to B, an attorney,—"I have committed forgery, and I wish you to defend me."

As the defence of a man known to be guilty is not a criminal purpose, this communication is protected from disclosure.

(b.) A, a client, says to B, an attorney,—"I wish to obtain possession of property by the use of a forged deed on which I request you to sue."

This communication, being made in furtherance of a criminal purpose, is not protected from disclosure.

(c.) A being charged with embezzlement retains B, an attorney, to defend him. In the course of the proceedings, B observes that an entry has been made in A's account-book charging A with the sum said to have been embezzled, which entry was not in the book at the commencement of the proceedings.

This being a fact observed by B in the course of his employment showing that a fraud has been committed since the commencement of the proceeding, it is not protected from disclosure.

127. The provisions of section 126 shall apply to interpreters, and the clerks or servants or barristers, pleaders, attorneys and vakils.

128. If any party to a suit gives evidence therein at his own instance or otherwise, he shall not be deemed to have consented thereby to such disclosure as is mentioned in the last section, and if any party to a suit or proceeding calls any such barrister, attorney or vakil as a witness, he shall be deemed to have consented to such disclosure only if he questions such barrister, attorney, or vakil on matters which, but for such question, he would not be at liberty to disclose.

129. No one shall be compelled to disclose to the Court any confidential communication which has taken place between him and his legal professional adviser, unless he offers himself as a witness, in which case he may be compelled to disclose any such communications as may appear to the Court necessary to be known in order to explain any evidence which he has given, but no others.

130. No witness who is not a party to a suit shall be compelled to produce his title-deeds to any property or any document in virtue of which he holds any property as pledgee or mortgagee, or any document the production of which might tend to criminate him, unless he has agreed in writing to produce them with the person seeking the production of such deeds or some person through whom he claims.

131. No one shall be compelled to produce documents in his possession which any other person would be entitled to refuse to produce if they were in his possession, unless such last-mentioned person consents to their production.

132. A witness shall not be excused from answering any question as to any matter relevant to the matter in issue in any suit or in any civil or criminal proceeding, upon the ground that the answer to such question will criminate, or may tend, directly or indirectly, to criminate such witness, or that it will expose, or tend, directly or indirectly, to expose such witness to a penalty or forfeiture of any kind :

Provided that no such answer, which a witness shall be compelled to give, shall subject him to any arrest or prosecution, or be proved against him in any criminal proceeding, except a prosecution for giving false evidence by such answer.

133. An accomplice shall be a competent witness against an accused person, and a conviction is not illegal merely because it proceeds upon the uncorroborated testimony of an accomplice.

134. No particular number of witnesses shall in any case be required for the proof of any fact.

CHAPTER X.—OF THE EXAMINATION OF WITNESSES.

135. The order in which witnesses are produced and examined shall be regulated by the law and practice for the time being relating to Civil and Criminal Procedure respect-

ively, and, in the absence of any such law, by the discretion of the Court.

136. When either party proposes to give evidence of any fact, the Judge may ask the party proposing to give the evidence in what manner the alleged fact, if proved, would be relevant, and the Judge shall admit the evidence if he thinks that the fact, if proved, would be relevant, and not otherwise.

If the fact proposed to be proved is one of which evidence is admissible only upon proof of some other fact, such last-mentioned fact must be proved before evidence is given of the fact first mentioned, unless the party undertakes to give proof of such fact and the Court is satisfied with such undertaking.

If the relevancy of one alleged fact depends upon another alleged fact being first proved, the Judge may in his discretion either permit evidence of the first fact to be given before the second fact is proved, or require evidence to be given of the second fact before evidence is given of the first fact.

Illustrations.

(a.) It is proposed to prove a statement about a relevant fact by a person alleged to be dead, which statement is relevant under section thirty-two.

The fact that the person is dead must be proved by the person proposing to prove the statement before evidence is given of the statement.

(b.) It is proposed to prove by a copy the contents of a document said to be lost.

The fact that the original is lost must be proved by the person proposing to produce the copy before the copy is produced.

(c.) A is accused of receiving stolen property knowing it to have been stolen.

It is proposed to prove that he denied the possession of the property.

The relevancy of the denial depends on the identity of the property. The Court may in its discretion either require the property to be identified before the denial of the possession is proved, or permit the denial of the possession to be proved before the property is identified.

(d.) It is proposed to prove a fact (A) which is said to have been the cause or effect of a fact in issue. There are several intermediate facts (B, C and D) which must be shown to exist before the fact A can be regarded as the cause or effect of the fact in issue. The Court may either permit A to be proved before B, C or D is proved, or may require proof of B, C and D before permitting proof of A.

137. The examination of a witness by the party who calls him shall be called his examination-in-chief.

The examination of a witness by the adverse party shall be called his cross-examination.

The examination of a witness, subsequent to the cross-examination by the party who called the witness, shall be called his re-examination.

138. Witnesses shall be first examined-in-chief, then (if the adverse party so desires) cross-examined, then (if the party calling him so desires) re-examined.

The examination and cross-examination must relate to relevant facts, but the cross-examination need not be confined to the facts to which the witness testified on his examination-in-chief.

The re-examination shall be directed to the explanation of matters referred to in cross-examination, and if new matter is by permission of the Court introduced in re-examination, the adverse party may further cross-examine upon that matter.

139. A person summoned to produce a document does not become a witness by the mere fact that he produces it, and cannot be cross-examined unless and until he is called as a witness.

Cross-examination of person called to produce a document.

Witnesses to character.

140. Witnesses to character may be cross-examined and re-examined.

141.* Any question suggesting the answer which the person who puts it wishes or expects to receive, is called a leading question.

Leading questions.

142. Leading questions must not, if objected to by the adverse party, be asked in an examination-in-chief, or in a re-examination, except with the permission of the Court.

When they must not be asked.

The Court shall permit leading questions as to matters which are introductory or undisputed, or which have, in its opinion, been already sufficiently proved.

When they may be asked.

143. Leading questions may be asked in cross-examination.

144. Any witness may be asked, whilst under examination, whether any contract, grant or other disposition of property as to which he is giving evidence was not contained in a document, and if he says that it was, or if he is about to make any statement as to the contents of any document, which, in the opinion of the Court, ought to be produced, the adverse party may object to such evidence being given until such document is produced, or until facts have been proved which entitle the party who called the witness to give secondary evidence of it.

Evidence as to matters in writing.

Explanation.—A witness may give oral evidence of statements made by other persons about the contents of documents if such statements are in themselves relevant facts.

Illustration.

The question is, whether A assaulted B. C deposes that he heard A say to D—'B wrote a letter accusing me of theft, and I will be revenged on him.' This statement is relevant, as showing A's motive for the assault, and evidence may be given of it, though no other evidence is given about the letter.

145. A witness may be cross-examined as to previous statements made by him in writing or reduced into writing and relevant to matters in question without such writing being shown to him, or being produced; but if it is intended to contradict him by the writing, his attention must, before the writing can be proved, be called to those parts of it which are to be used for the purpose of contradicting him.

Cross-examination as to previous statements in writing.

146. When a witness is cross examined, he may, in addition to the questions hereinbefore referred to, be asked any questions which

Questions lawful in cross-examination.

tend (1) to test his veracity, (2) to discover who he is and what is his position in life, or (3) to shake his credit by injuring his character, although the answer to such questions might tend directly or indirectly to criminate him, or might expose or tend directly or indirectly to expose him to a penalty or forfeiture.

147. If any such question relates to a matter relevant to the suit or proceeding, the provisions of section 132 shall apply thereto.

When witness to be compelled to answer.

148. If any such question relates to a matter not relevant to the suit or proceeding, except in so far as it affects the credit of the witness by injuring his character, the Court shall decide whether or not the witness shall be compelled to answer it, and may, if it thinks fit, warn the witness that he is not obliged to answer it. In exercising its discretion, the Court shall have regard to the following considerations:—

Court to decide when question shall be asked and when witness compelled to answer.

(1.) Such questions are proper if they are of such a nature that the truth of the imputation conveyed by them would seriously affect the opinion of the Court as to the credibility of the witness on the matter to which he testifies.

(2.) Such questions are improper if the imputation which they convey relates to matters so remote in time or of such a character that the truth of the imputation would not affect or would affect in a slight degree the opinion of the Court as to the credibility of the witness on the matter to which he testifies.

(3.) Such questions are improper if there is a great disproportion between the importance of the imputation made against the witnesses' character and the importance of his evidence.

(4.) The Court may, if it sees fit, draw from the witnesses' refusal to answer the inference, that the answer if given would be unfavourable.

149. No such question as is referred to in section 148, ought to be asked unless the person asking it has reasonable grounds for thinking that the imputation which it conveys is well-founded.

Question not to be asked without reasonable grounds.

Illustrations.

(a.) A barrister is instructed by an attorney or vakil that an important witness is a dacoit. This is a reasonable ground for asking the witness whether he is a dacoit.

(b.) A pleader is informed by a person in Court that an important witness is a dacoit. The informant on being questioned by the pleader gives satisfactory reasons for his statement. This is a reasonable ground for asking the witness whether he is a dacoit.

(c.) A witness, of whom nothing whatever is known, is asked at random whether he is a dacoit. There are here no reasonable grounds for the question.

(d.) A witness, of whom nothing whatever is known, being questioned as to his mode of life and means of living gives unsatisfactory answers. This may be a reasonable ground for asking him if he is a dacoit.

150. If the Court is of opinion that any such question was asked without reasonable grounds, it may, if it was asked by any barrister, pleader, vakil or attorney, report the circumstances of the case to the High Court or other authority to which such barrister, pleader, vakil or attorney is subject in the exercise of his profession.

Procedure of Court in case of question being asked without reasonable grounds.

151. The Court may forbid any questions or inquiries which it regards as indecent or scandalous, although such questions or inquiries may have some bearing on the questions before the Court, unless they relate to facts in issue, or to matters necessary to be known in order to determine whether or not the facts in issue existed.

Indecent and scandalous questions.

152. The Court shall forbid any question which appears to it to be intended to insult or annoy, or which, though proper in itself, appears to the Court needlessly offensive in form.

Questions intended to insult or annoy.

153. When a witness has been asked and has answered any question which is relevant to the inquiry only in so far as it tends to shake his credit by injuring his character, no evidence shall be given to contradict him; but if he answers falsely he may afterwards be charged with giving false evidence.

Exclusion of evidence to contradict answers to questions testing veracity.

Exception 1.—If a witness is asked whether he has been previously convicted of any crime and denies it, evidence may be given of his previous conviction.

Exception 2.—If a witness is asked any question tending to impeach his impartiality and answers it by denying the facts suggested, he may be contradicted.

Illustrations.

(a.) A claim against an underwriter is resisted on the ground of fraud.

The claimant is asked whether, in a former transaction, he had not made a fraudulent claim. He denies it.

Evidence is offered to show that he did make such a claim. The evidence is inadmissible.

(b.) A witness is asked whether he was not dismissed from a situation for dishonesty. He denies it.

Evidence is offered to show that he was dismissed for dishonesty.

The evidence is not admissible.

(c.) A affirms that on a certain day he saw B at Lahore.

A is asked whether he himself was not on that day at Calcutta. He denies it.

Evidence is offered to show that A was on that day at Calcutta.

The evidence is admissible, not as contradicting A on a fact which affects his credit, but as contradicting the alleged fact that B was seen on the day in question in Lahore.

In each of these cases the witness might, if his denial was false, be charged with giving false evidence.

(d.) A is asked whether his family has not had a blood feud with the family of B, against whom he gives evidence.

He denies it. He may be contradicted on the ground that the question tends to impeach his impartiality.

154. The Court may in its discretion permit the person who calls a witness to put any questions to him which might be put in cross-examination by the adverse party.

Cross-examination by party producing witness.

155. The credit of a witness may be impeached in the following ways by the adverse party, or with the consent of the Court by the party who calls him:—

Impeaching credit of witness.

(1.) By the evidence of persons who testify that they, from their knowledge of the witness, believe him to be unworthy of credit.

(2.) By proof that the witness has been bribed or has had the offer of a bribe, or has received any other corrupt inducement to give his evidence.

(3.) By proof of former statements inconsistent with any part of his evidence which is liable to be contradicted.

(4.) When a man is prosecuted for rape or an attempt to ravish, it may be shown that the prosecutrix was of generally immoral character.

Explanation.—A witness declaring another witness to be unworthy of credit may not, upon his examination-in-chief, give reasons for his belief, but he may be asked his reasons in cross-examination, and the answers which he gives cannot be contradicted, though, if they are false, he may afterwards be charged with giving false evidence.

Illustrations.

(a.) A sues B for the price of goods sold and delivered to B. C says that he delivered the goods to B.

Evidence is offered to show that, on a previous occasion, he said that he had not delivered the goods.

The evidence is admissible.

(b.) A is indicted for the murder of B.

C says that B, when dying, declared that A had given B the wound of which he died.

Evidence is offered to show that, on a previous occasion, he said that the wound was not given by A or in his presence.

The evidence is admissible.

156. When a witness whom it is intended to corroborate gives evidence of any relevant fact, he may be questioned as to any other circumstances which he observed at or near to the time or place at which such relevant fact occurred, if the Court is of opinion that such circumstances, if proved, would corroborate the testimony of the witness as to the relevant fact which he testifies.

Corroborative facts are relevant.

Illustration.

A, an accomplice, gives an account of a robbery in which he took part. He describes various incidents unconnected with the robbery which occurred on his way to and from the place where it was committed.

Independent evidence of these facts may be given in order to corroborate his evidence as to the robbery itself.

157. In order to corroborate the testimony of a witness, any former statement made by such witness relating to the same fact, at or about the time when the fact took place, or before any authority legally competent to investigate the fact, may be proved.

Evidence in reply to evidence of former inconsistent statements.

158. A witness may, while under examination, refresh his memory by referring to any writing made by himself at the time of the transactions concerning which he is questioned, or so soon afterwards that the Court considers it likely that the transaction was at that time fresh in his memory.

Refreshing memory.

The witness may also refer to any such writing made by any other person and read by the witness within the time aforesaid, if when he read it he knew it to be correct.

Whenever a witness may refresh his memory by reference to any document, he may, with the permission of the Court, refer to a copy of such document: Provided the Court be satisfied that there is sufficient reason for the non-production of the original.

Court may permit a copy of document to be used to refresh memory.

An expert may refresh his memory by reference to professional treatises.

159. A witness may also testify to facts mentioned in any such document as is mentioned in section 158, although he has no specific recollection of the facts themselves, if he is sure that the facts were correctly recorded in the document.

Testimony to facts stated in document mentioned in section 158.

Illustration.

A book-keeper may testify to facts recorded by him in books regularly kept in the course of business if he knows that the books were correctly kept, although he has forgotten the particular transactions entered.

160. Any such writing as is mentioned in the last two sections must be produced and shown to the adverse party if he requires it, who may, if he pleases, cross-examine the witness thereupon.

Producing writing used to refresh memory.

161. A witness summoned to produce a document shall, if it is in his possession or power, bring it to Court, notwithstanding any objection which there may be to its production or to its admissibility. The validity of any such objection shall be decided on by the Court.

Production of documents.

The Court, if it sees fit, may inspect the document, unless it refers to matters of State, or take other evidence to enable it to determine on its admissibility.

If, for such a purpose, it is necessary to cause any documents to be translated, the Court may, if it thinks fit, direct the translator to keep the contents secret, unless the document is to be given in evidence; and if the interpreter disobeys such direction, he shall be held to have committed an offence under section one hundred and sixty-six of the Indian Penal Code.

Translation of documents.

162. When a party calls for a document which he has given the other party notice to produce, and such document is produced and inspected by the party calling for its production, he is bound to give it as evidence if the party producing it requires him to do so.

Giving as evidence of document called for and produced on notice.

163. When a party refuses to produce a document which he has had notice to produce, he cannot afterwards give the document as evidence without the consent of the other party or the order of the Court.

Giving as evidence of document production of which was refused on notice.

Illustration.

A sues B on an agreement and gives B notice to produce it. At the trial A calls for the document, and B refuses to produce it. A gives secondary evidence of its contents. B seeks to produce the document itself to contradict the secondary evidence given by A, or in order to show that the agreement is not stamped. He cannot do so.

164. The Judge may, in order to discover or to obtain proper proof of relevant facts, ask any question he pleases in any form at any time of any witness or of the parties about any fact relevant or irrelevant; and may order the production of any document or thing; and neither the parties nor their agents shall be entitled to make any objection to any such question or order, nor, without the leave of the Court, to cross-examine any witness upon any answer given in reply to any such question:

Judge's power to put questions or order production.

Provided that the judgment must be based upon facts declared by this Act to be relevant, and duly proved.

Provided also that this section shall not authorize any Judge to compel any witness to answer any question, or to produce any document which he would be entitled to refuse to answer or produce under sections 122, 123, 124, 125, 127, 128, 129, 130, or 131, if the question were asked or the document were called for by the adverse party; nor shall the Judge ask any question which it would be improper for any other person to ask under sections 148 or 149; nor shall he dispense with primary evidence of any document, except in the cases hereinbefore excepted.

165. In cases tried by jury or with assessors, the jury or assessors may put any questions to the witnesses through or by leave of the Judge which the Judge himself might put and which he considers proper.

Power of jury or assessors to put questions.

CHAPTER XI.—OF IMPROPER ADMISSION AND REJECTION OF EVIDENCE.

166. The improper admission or rejection of evidence shall not be ground of itself for a new trial or reversal of any decision in any case, if it shall appear to the Court before which such objection is raised, that, independently of the evidence objected to and admitted, there was sufficient evidence to justify the decision; or that if the rejected evidence had been received, it ought not to have varied the decision.

No new trial for rejection or improper reception of evidence.

SCHEDULE.

Number and year.	TITLE.	Extent of repeal.	Number and year.	TITLE.	Extent of repeal.
Stat. 26, Geo. III, C. 57.	For the further regulation of the trial of persons accused of certain offences committed in the East Indies; for repealing so much of an Act made in the twenty-fourth year of the reign of his present Majesty (intituled An Act for the better regulation and management of the affairs of the East India Company, and of the British possessions in India, and for establishing a court of judicature for the more speedy and effectual trial of persons accused of offences committed in the East Indies), as requires the servants of the East India Company to deliver inventories of their estates and effects; for rendering the laws more effectual against persons unlawfully resorting to the East Indies; and for the more easy proof, in certain cases, of deeds and writings executed in Great Britain or India.	Section thirty-eight so far as it relates to Courts of Justice in the East Indies.	Stat. 14 & 15 Vic.	To amend the Law of Evidence.	Section eleven and so much of section nineteen as relates to British India
			Act V of 1840 ...	An Act concerning the oaths and declarations of Hindoos and Mohomedans.	The whole Act
			Act XV of 1852 ...	To amend the Law of Evidence.	The whole Act
			Act XIX of 1853	To amend the Law of Evidence in the Civil Courts of the East India Company in the Bengal Presidency.	Section nineteen
			Act II of 1855 ...	For the further improvement of the Law of Evidence	The whole Act
			Act XXV of 1861	For simplifying the Procedure of the Courts of Criminal Judicature not established by Royal Charter.	Section two hundred and thirty-seven
			Act I of 1868 ...	The General Clauses Act, 1868	Section seven

H. S. CUNNINGHAM,
*Offg. Secy. to the Council of the
Govr. Genl. for making Laws and Regulations.*

Government of Bengal.

LEGISLATIVE DEPARTMENT.

THE following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations on the 20th January 1872, and was referred to a Select Committee who are to report thereon after the 24th February next :—

THE BENGAL MUNICIPALITIES BILL, 1872.

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A Bill to amend and consolidate the law relating to Municipalities.

WHEREAS it is expedient to amend and consolidate the law relating to Municipalities within the territories subject to the government of the Lieutenant-Governor of Bengal, and to make better provision for the self-government of towns and places within the said territories, for the maintenance of police, for the conservancy and improvement of such towns and places, for the diffusion of education therein, and for other objects of utility calculated to promote the health, comfort, or convenience of the inhabitants of the said towns; It is enacted as follows:—

Short title. 1. This Act may be cited as the "Bengal Municipalities Act, 1872."

PART I.—PRELIMINARY.

Divisions of Act. 2. This Act shall be divided into thirteen several heads or parts:—

the *first* relating to preliminary matters;
the *second* relating to municipal authorities;
the *third* relating to municipal taxation;
the *fourth* relating to the mode of recovery of municipal taxes;
the *fifth* relating to the municipal fund and its application.
the *sixth* relating to the registration of births and deaths;
the *seventh* relating to the municipal police;
the *eighth* relating to the intervention by Government in municipal affairs.
the *ninth* relating to various municipal regulations for conservancy and otherwise;
the *tenth* relating to municipal markets;
the *eleventh* relating to the jurisdiction of Commissioners in municipal and other cases;
the *twelfth* relating to third class municipalities;
the *thirteenth* relating to miscellaneous matters.

Context. 3. The following words and expressions in this Act shall have the several meanings hereby assigned to them, except where a different intention shall appear from the context, (that is to say)—

"Magistrate of the district" means the chief officer charged with the executive administration of a district in criminal matters by whatsoever designation such officer is called.

"Magistrate" means the officer exercising all or any of the powers of a Magistrate, and charged with the immediate executive administration in criminal matters in any sub-division of a district, within which any place to which this Act may be extended may be situated, by whatsoever designation such officer is called. In respect to any such place which is not situated within a sub-division of a district, the powers by this Act conferred on the Magistrate may be exercised by the Magistrate of the district or by a Joint-Magistrate.

"Sub-divisional officer" means the officer in executive charge of a sub-divisional district.

"Municipality" means any place to which this Act or part thereof shall have been extended. A Municipality created under this Act shall be distinguished as a first class Municipality, or as a second class Municipality, in manner as in the next succeeding section is provided. Any place to which Part XII of this Act shall have been extended shall be deemed to be a third class Municipality.

"The Commissioners" means the persons appointed or elected by the rate-payers to conduct the affairs of any Municipality under this Act, and shall include ex-officio Commissioners under this Act.

"House" includes any hut, shop, or warehouse.

"Place" includes any town, village, hamlet, suburb, bazaar, station, or tract of country.

"Land" includes fields, plantations, and gardens.

"Bazaar" includes any place of trade where there is a collection of shops or warehouses, and any place where a market is held.

"Road" means any road, street, square, court, alley or passage, whether a thoroughfare or not, over

which the public have a right of way, together with such land (not being private property) whether covered or not by any pavement, verandah, or other erection or structure, as may be between the roadway and the main wall of any house or houses adjacent thereto; and also the roadway over any public bridge or causeway within the place; and the expression "in or near any road" designates any site within the place. Provided that nothing in this section shall be taken to interfere with any easement enjoyed by any person in respect of such land at the date of the passing of this Act.

"Owner" means the person for the time being receiving the rent of the land or premises, whether

paid in money or in kind, or in charge of the thing in connection with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive the rent if such land or premises were let to a tenant. Provided that no person receiving the rent of land or premises as agent for another person shall be liable to make any outlay by this Act required to be made by the owner of such and or premises in excess of the amount of the funds, or of the value of the produce belonging to the owner which he may have in his possession; nor shall he be subject to any penalty if he can prove that he has made the outlay required to the extent of such funds.

"Official year" means the year beginning on the first day of April, or such other date as may hereafter be fixed by the Lieutenant-Governor of Bengal by notification in the *Calcutta Gazette*.

4. All the provisions of this Act, except those contained in Part XII, shall have effect in any place not being within the limits of the town of Calcutta and of the southern portion of Hastings as defined by Act V of 1868 (passed by the Lieutenant-Governor of Bengal in Council), to which the Lieutenant-Governor of Bengal may extend the same, and from such date as may by him be specified,

by notification in the *Calcutta Gazette*. Provided that every such notification shall specify such provisions of Parts IX and X of this Act as are thereby extended to such place, and all provisions contained in the two last mentioned parts as are not specially mentioned in the said notification shall be deemed to be of no force or effect whatever in the place to which such notification applies. From and after the date mentioned in the said notification such place shall be deemed and taken to be created a Municipality for the purposes of this Act; and it shall be lawful for the Lieutenant-Governor to define the limits of such Municipality, and from time to time to alter or amend such definition, and the Lieutenant-Governor shall declare at the time of extending the said Act to such place, whether the same shall, for the purposes of this Act, be a first class or a second class Municipality, and may at any time thereafter by notification alter the class. The Lieutenant-Governor may further, from time to time, by notification in the *Calcutta Gazette*, declare to be united for the purposes of this Act, any number of towns or villages or parts thereof; provided that no portion of this Act shall be extended to any village inhabited by persons more than one-half of whom may be employed in agriculture only, or dependent for support on lands so employed, or habitually exercising trades and occupations only for the use of persons so employed, except the provisions of Parts XII and XIII of this Act. All the provisions of Parts XII and XIII of this Act shall have effect in any place to which the same may be extended by the Lieutenant-Governor or by any officer empowered in that regard under Section 202 of this Act.

5. From and after the creation of any Municipality under the provisions of the next preceding section, the provisions of the Acts named in Schedule (A) hereto annexed shall cease to have effect therein, except as to any assessment made, or as to any act done, or as to any liability incurred, or as to any money due, or as to any proceedings theretofore commenced. Provided that the repeal by this Act of any enactment shall not affect any Act in which such enactment has been applied or referred to. And all references made to any of the Acts named in the said schedule in subsequent Acts, orders or contracts, shall be read, so far as the context will allow, as if made to this Act.

6. All lands, buildings, works, and hereditaments, utensils, materials, books, plans, maps, papers, effects, securities, and monies whether derived under the Acts mentioned in Schedule (A) appended to this Act, and other property, movable and immovable, of what nature or kind soever, and all interest therein, whether vested, contingent, or in remainder which shall, on the date on which this Act shall take effect in such town, be vested in, or held in trust for, the Commissioners or Committee appointed under any of the said Acts, who shall hereafter in this Act be designated the late Commissioners, or which would have been vested in, or held in trust for, such Commissioners but for the passing of this Act; and all such estate and interest of and in the same respectively as shall then be, or would have been in, or in trust for, the said late Commissioners or any of them, with all rights of way and other rights

and easements now used and enjoyed by the said Commissioners shall, on and from the date when this Act comes into operation in such town, be vested in the Commissioners under this Act and their successors; and all persons who shall then owe any money to the late Commissioners, or to any person on their behalf, shall pay the same to the Commissioners under this Act, or as they shall direct: and all monies which shall be then due, and owing by, or recoverable from, the late Commissioners, shall be paid by, or be recoverable from, the Commissioners; and all contracts, agreements, mortgages, bonds, covenants, and securities made or entered into before this Act comes into operation to, with, or in favor of, or by, or for, the said late Commissioners, or any of them, or any person on behalf of such late Commissioners; and all rights of action and suit arising out of contract or otherwise—shall take effect, and may be proceeded on and enforced, as far as circumstances will admit, in favor of, by, against, and with reference to the Commissioners under this Act in such manner as the same would have taken effect, and might have been proceeded on and enforced in favor of, by, against, and with reference to the said late Commissioners, or any of them, if this Act had not been passed.

7. No action, suit, prosecution, or other proceeding whatsoever, commenced or carried on either by or against the late Commissioners previously to the coming into operation of this Act, shall abate, or be discontinued, or prejudicially affected by this Act, but shall continue and take effect both in favor of and against the Commissioners, in the same manner in all respects as the same would have continued and taken effect in relation to the late Commissioners, or any of them, if this Act had not been passed: and all decrees and orders made, and all fines and penalties imposed and incurred, respectively, previously to the coming into operation of this Act, shall and may be enforced, levied, recovered, and proceeded for, and all administrative proceedings commenced previously to the coming into operation of this Act shall and may be continued, proceeded with, and completed in such or the like manner as if this Act had not been passed, the Commissioners under this Act being, in reference to the matters aforesaid, in all respects substituted for the late Commissioners.

PART II.—MUNICIPAL AUTHORITIES.

Chapter 1.

Municipal Commissioners.

8. In any Municipality created under Part I of this Act, the Lieutenant-Governor shall, if the same shall have been declared by him to be a first class Municipality, and the said Lieutenant-Governor or any officer whom the Lieutenant-Governor may authorize in that behalf shall, if the same shall have been declared by the said Lieutenant-Governor to be a second class Municipality, from time to time appoint or cause to be elected, in manner as hereinafter provided, not more than seven and not less than three persons to be Commissioners for carrying out in such Municipality the purposes of this Act.

9. No person shall be appointed a Commissioner or a Member of a Ward Committee under this Act in any Municipality, who does not either reside or hold land or buildings therein or within five miles from any part of the limits thereof: provided also that when the mode of municipal taxation to be adopted therein shall have once been determined, no person shall be appointed therein a Commissioner or member of a Ward Committee who does not pay municipal taxes to the Commissioners thereof. Subject to the provisions of Section 12 every person so appointed shall continue in office three years, or until his successor shall have been appointed, and shall be eligible for re-appointment. The Lieutenant-Governor may from time to time accept the resignation of any such Commissioners or Commissioner, or may remove any such Commissioners or Commissioner for misconduct or neglect of duty, add to their number, and fill up vacancies occurring among them.

10. In addition to the Commissioners to be appointed or elected as aforesaid, the Magistrate of a district and the Magistrate in charge of a sub-division of a district, shall be ex-officio Commissioners of every Municipality situated within their respective jurisdictions, and it shall further be competent to the Lieutenant-Governor to appoint as a Commissioner of any such Municipality any officer in the service of Government holding a salaried office in the district in which the same is situate: provided that not more than one-third of the whole number of Commissioners shall be persons holding salaried offices in the service of Government, unless such persons be elected to be Commissioners under any of the provisions in this Act contained.

11. If at any time it shall appear to the Lieutenant-Governor of Bengal to be advisable that a certain number of the Commissioners of any Municipality shall be elected by the rate-payers, it shall be competent to the said Lieutenant-Governor to take measures for the election of such Commissioners by the rate-payers, subject to such rules in regard to qualification, election, and discharge, as he may think fit. Subject to the provisions of Section 12 the persons so elected shall continue in office for the term of three years, or until their successors have been elected, and shall be eligible for re-election. The Lieutenant-Governor may from time to time accept the resignation of any of the Commissioners so elected, or may remove any of such Commissioners for misconduct or neglect of duty, and may provide for filling up vacancies by election.

12. When Municipal Commissioners or any Ward Committee shall be for the first time appointed or elected in any Municipality, such number of the members thereof as the Commissioner of the Division may determine, and being not more than one-third of the whole, shall retire at the end of one year, and another equal number at the end of two years, and the rest at the end of three years, to be computed from the first day of the official year next following the date of the appointment or election of such Commissioners or Committee. The members who shall retire at the end of the first and

second years respectively shall be decided by lot. But the ex-officio members appointed under Section 10 of this Act shall not be liable to retirement under this Section. Any person appointed or elected to a vacancy caused by the withdrawal, or removal, or death of another member shall fill such vacancy for the unexpired remainder of the term for which the outgoing member, may have been elected or appointed. The Chairman shall keep a roll in which the names of the Commissioners shall be entered in order of seniority according to the dates of their appointment or election. In case of two or more Commissioners being appointed or elected on the same day, the Chairman shall decide the order of seniority between them.

13. The Magistrate of a district, or the Magistrate in charge of a sub-division, if delegated by the Magistrate for the purpose, shall be ex-officio Chairman of the Commissioners for any Municipality situate within the district or sub-division under his charge. The Commissioners shall elect their own Vice-Chairman, who shall hold office for one year from the date of his election, and who shall be eligible for re-election at the end of such year.

14. The Commissioners shall have and use a common seal, and shall have their names engraved thereon in legible characters in the English language, and also in the vernacular language of the district. All contracts entered into in respect of any sum exceeding twenty rupees shall be in writing, and shall be sealed with the common seal of the Commissioners, and on their behalf, in the presence of at least two of the Commissioners, one of whom shall be the Chairman, or in the absence of the Chairman, the Vice-Chairman, who shall certify the same by affixing their signatures as witnesses at the foot of the instruments. All such contracts shall be varied or discharged in a similar manner.

15. The Commissioners shall sue and be sued in the name of their Chairman by the description of "The Chairman of the Commissioners of," and in such name so described, they shall be competent to hold property, movable and immovable, to them and their successors as a body corporate, and to convey the same and to enter into all necessary contracts for the purposes of this Act.

CHAPTER 2.

Property and Contracts of the Commissioners.

16. All public streets in any Municipality (not being private property) existing at the time this Act comes into operation, or which shall afterwards be made, and the pavements, stones, and other materials thereof, and also all erections, materials, implements, and other things provided for such streets, shall vest in and belong to the Commissioners and their successors. But it shall be competent to Government from time to time, by notification, to exclude any road or street from the operation of this Act, and to cancel such notification wholly or in part.

17. It shall be lawful for the Commissioners to agree with the person or persons in whom the property in any street is vested, to take over the property therein, and after such agreement to declare, by notice in writing put up in any part of such street, that the same has become a public street. Thereupon such street shall vest in the Commissioners and their successors, and shall thenceforth be repaired and kept up out of the Municipal Fund.

18. All or any hospitals, dispensaries, schools, rest-houses, markets, tanks, and wells, not being private property, or the property of a religious institution or society, and all medicines, furniture, and other articles appurtenant thereto, not being private property, which at the time this Act comes into operation in any town, shall be found therein, may, by notification of the Lieutenant-Governor, be vested in the Commissioners, and thereupon all endowments or funds belonging to such hospitals, dispensaries, schools, or rest-houses shall be transferred to and vested in the Commissioners as trustees, to hold and apply the same to the purposes to which such endowments and funds were lawfully applicable at the time of such transfer. Provided always that no such notification shall be issued until one month after the intention to transfer such property shall have been notified in English and in the vernacular language of the district in such manner as the Lieutenant-Governor shall from time to time direct.

19. The Commissioners may agree with the owners of any land for the purchase thereof for the purposes of this Act, and may sell any land not required for such purposes either together or in parcels, and the proceeds of such sale shall be applied for the purposes of this Act.

20. When the Commissioners may be unable to agree with the owner of any land for the purchase thereof, the Lieutenant-Governor of Bengal may, upon representation of the Commissioners, and after such enquiry as may be thought proper, declare that the land is needed for a public purpose, and may order proceedings for obtaining possession of the same for the Government, and for determining the compensation to be paid to the parties interested, according to any law now or hereafter to be in force for the acquisition of land for public purposes. On payment by the Commissioners of the compensation awarded, such land shall vest in them for the purposes of this Act.

CHAPTER 3.

Their mode of transacting business.

21. The Commissioners shall keep an office where they shall meet for the transaction of business at least twice in every month, and as often as a meeting shall be called by the Chairman or Vice-Chairman, and all questions which may come before them at any meeting shall be decided by a majority.

22. The Chairman, or, in his absence, the Vice-Chairman, shall preside at every such meeting, and in the absence of both the Chairman and Vice-Chairman, the Commissioners shall choose some one of their number to preside. In cases of equality of votes the President shall have a casting vote.

23. No business shall be transacted at a meeting unless at least four Commissioners be present.

24. In any case of emergency, the Chairman, or, in his absence, the Vice-Chairman, shall exercise all the powers vested by this Act in the Commissioners. Provided that it shall not be lawful for the Chairman or the Vice-Chairman to exercise any power which it is by this Act expressly declared shall be exercised by the Commissioners at a meeting. Any Chairman or Vice-Chairman acting under this section shall inform the Commissioners thereof at the next meeting held thereafter.

25. The Chairman shall from time to time appoint all such overseers, clerks, and subordinate officers and servants as he may think necessary and proper to assist in the execution of this Act, and may from time to time remove any of such persons and appoint others in their places. And out of the Municipal Fund he shall pay, or cause to be paid, such salaries to the said persons respectively, as may from time to time be determined by the Commissioners at a meeting; or, in case of absence on leave, such portion thereof as may appear to the Commissioners to be reasonable. He may, with the sanction of the Commissioners, make such rules as he may think fit as to the manner in which, and as to the persons by whom, all duties connected with the collection of the tax or the preparation of the assessment, shall be performed, provided such rules be in all respects consistent with the provisions in this Act contained. Provided that no salary amounting to more than one hundred and fifty rupees a month shall be assigned to any officer or clerk by Municipal Commissioners under this Act without the sanction of the Commissioner of the Division. He shall also take from every collector of Municipal taxes, duties, or tolls, such security for the sums collected by him as he may think proper.

CHAPTER 4.

Ward Committees.

26. It shall be lawful for the Magistrate, on the recommendation of the Commissioners at a meeting, to divide any Municipality into wards, and thereupon there shall be appointed for each ward not less than three persons qualified to be Commissioners, whether such persons be or be not Commissioners for the time being, to be members of the Ward Committee, and the said Magistrate may define the limits of the ward for which any Ward Committee may be appointed or elected. All question regarding the removal, resignation, and filling up vacancies among the members of Ward Committees shall be settled by the Commissioner at a meeting.

27. A Ward Committee shall exercise, within the limits of their ward, as defined by the Magistrate, all or any of the powers of Commissioners described in Sections 25, 52, 53, 61 to 68 inclusive, 113, 115, and in such sections of Part IX of this Act as shall be in force within the municipality, which the Commissioners at a meeting shall have delegated to them. Sections 21, 22, and 24 of the Act shall, as far as may be convenient, be applicable to Ward Committees.

28. The Chairman of each Ward Committee shall be appointed by the man of Ward Committees. Chairman of the Commissioners, and each Ward Committee may, if it see fit, elect their own Vice-Chairman from among their own number.

CHAPTER 5.

General Provisions.

29. No Commissioner or member of a Ward Committee shall be personally liable for any contract made, or expense incurred by or on behalf of the Commissioners, but the funds, from time to time in the hands of the Commissioners, shall be liable for, and chargeable with, all contracts and expenses duly incurred as aforesaid. Every Commissioner or member of a Ward Committee shall be personally liable for any wilful misapplication of money entrusted to the Commissioners, to which he shall have been a party, and he shall be liable to be sued for the same.

30. No Commissioner or member of a Ward Committee, or servant of the Commissioners or Committee, shall be interested, directly or indirectly, in any contract made with the Commissioners. And if any such person be so interested, he shall thereby become incapable of continuing in office or employment, and shall be liable to a fine not exceeding five hundred Rupees. Provided always that no person by being a shareholder in, or member of, any incorporated or registered company, shall be disqualified from acting as a Commissioner or member of a Ward Committee by reason of any contract entered into between such company and the Commissioners. Nevertheless, it shall not be lawful for such shareholder or member to act as a Commissioner or member of a Ward Committee in any matter relating to any contract entered into between the Commissioners and such company.

PART III.—MUNICIPAL TAXATION.

CHAPTER 1.

Power of the Commissioners to impose Taxes, Duties, and Tolls.

31. It shall be lawful for the Commissioners of any Municipality at a meeting to impose, within the limits of such Municipality, any one or more of the following taxes, duties, and tolls, at such rate as the Commissioners shall see fit, not exceeding the maximum in any case hereinafter mentioned and prescribed:—But no tax duty or toll imposed by the Commissioners under this section shall

be levied until the sanction of the Lieutenant-Governor shall have been obtained to such levy:—

(a)—An annual tax on persons residing in or owning property in the Municipality, according to the circumstances and the property to be protected of the persons liable to pay the same. Provided that no person who resides outside the limits of the Municipality shall be assessed according to his circumstances, but only in regard to the property which he possesses within the Municipality; and that the average annual tax on each holding shall not exceed Rs. 4 in Municipalities of the first class, and Rs. 2 in Municipalities of the second class.

(b)—A tax not exceeding $7\frac{1}{2}$ per cent. on the annual value of houses, buildings, and lands situated within the limits of the Municipality exceeding Rs. 6 per annum, to be paid by the owners thereof.

(c)—A tax on carriages, horses, and elephants, kept or used within the limits of the Municipality; and a fee on the registration of carts and other vehicles.

(d)—A tax on trades and callings carried on and exercised within the said limits.

(e)—A tax on processions, and any public ceremonies not exclusively religious, and requiring the attention of the police, and performed within the said limits.

(f)—Duties on articles entering the limits of the Municipality, or dues on articles sold at markets or hâts, according to a table of rates sanctioned by the Lieutenant-Governor, and subject to such rules and exceptions as the Lieutenant-Governor shall direct.

(g)—Tolls on vehicles and beasts of burden entering the limits of the Municipality, according to a scale sanctioned by the Lieutenant-Governor; and tolls on ferries within the said limits.

CHAPTER 2.

Taxes on persons.

32. When it shall have been determined that an annual tax on persons according to their circumstances and property shall be imposed under this Act in any Municipality, the Commissioners or the Ward Committee shall prepare an assessment in respect thereof upon the several persons liable to be assessed within the Municipality or Ward for which such Commissioners or Committee shall be appointed, and shall prepare a list which shall specify every parcel of land, house, or other holding on account of the occupation of which any person is liable to be assessed, the name of the person liable to be assessed in respect of each such holding, the trade, business, or other description of such person, and the amount payable quarterly by such person. It shall be competent to the Commissioners or to a Ward Committee or to the Magistrate to omit from the list prepared under this section any person who may by them or him be deemed too poor to be assessed to the tax leviable under this Chapter.

33. The Commissioners or the Ward Committee shall, if the Commissioners so decide, instead of preparing a new assessment for any year, revise and amend the assessment then in force.

Existing assessment may be revised.

34. When any assessment shall have been prepared, or shall have been revised and amended by any Ward Committee, such Ward Committee shall forthwith forward to the Commissioners the list containing the same, and such Commissioners shall examine, and, if necessary, amend and settle it.

Commissioners to examine assessment of Ward Committee.

35. When an assessment shall have been prepared, or revised and amended directly by any Commissioners, and not by a Ward Committee, such Commissioners shall forward to the Magistrate a list containing the same, and the Magistrate shall examine, and, if necessary, amend and settle it.

Magistrate may amend and settle assessment as made or revised by the Commissioners.

36. When the assessment in any Municipality shall have been so made and settled as provided by the preceding sections, the Magistrate shall sign the list, and shall cause one copy thereof, together with a notification in the form in Schedule (B) to this Act annexed, or to the like effect, and written in the language of the province in which such Municipality is situate, to be put up in some conspicuous place therein or in the division thereof for which such assessment has been made; and a written copy of the said list to be deposited in his own office. So soon as the copies of the list shall have been so hung up and deposited, public proclamation shall be made throughout such Municipality by beat of a drum notifying that such copies have been so hung up and deposited, and that the copy so deposited in the Magistrate's office is open to inspection.

Assessment to be published.

37. Unless and until revised and amended as herein is provided, every assessment, as settled under Section 34 or Section 35, shall be valid for three years, and until a new assessment shall be made. In case the occupant of any property included in any assessment shall be changed before a new assessment be made, the new occupant shall be liable in respect of such property for any portion of the amount so assessed which shall have become payable during his occupation; and after notification to such person, the Magistrate may cause his name to be substituted in the said list for the name of the former occupant.

Assessment to stand good for three years.

Change of occupation before a new assessment.

38. Whenever the period for which any assessment is valid, as provided in Section 37 of this Act, shall be about to expire, notwithstanding anything hereinbefore contained, it shall be lawful for the Magistrate, instead of requiring any Commissioners or Ward Committee to prepare a new assessment, or to revise and amend the assessment then in force, to adopt the said assessment as the assessment for the year next following.

Power to adopt old assessment.

39. If no new assessment be made and published before the expiration of the first three months of any year, for which no assessment valid under the provisions of Section 37 shall be in force, the assessment which was in force at the close of the preceding year shall be deemed to be the assessment for the current year.

Old assessment to be continued if new not made.

40. As soon as possible after an assessment shall have been adopted under Section 38, or shall have taken effect for the current year under the last preceding section, the Magistrate shall, in the manner provided in Section 36 for giving public notice that copies of the list of assessment have been hung up and deposited, give public notice that the assessment in force at the close of the preceding year will continue to have effect during the current year, but it shall not be necessary to hang up fresh copies of such list; and every person whose assessment may be so continued shall be at liberty to appeal against such assessment as if it were a new assessment made upon him.

Notice of adoption of old assessment to be given.

41. Any person who shall have been assessed by any Commissioners, of whom the Magistrate has not been appointed a member, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property, or his liability to be assessed, may appeal on unstamped paper to such Commissioners at a meeting; and in case such Commissioners shall not grant the prayer of such appeal, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary, by examination of the appellant on oath or solemn affirmation or otherwise, may confirm the assessment or amend the same. In case the Magistrate confirm the assessment, he may order that the appellant shall pay such reasonable costs as may have been incurred in the proceedings on his appeal. The decision of the Magistrate in such cases shall be final, and no objection shall be taken to any assessment, nor shall the liability of any person to be assessed be questioned in any other manner or by any other court. Provided that no appeal shall be received after the expiration of one month from the time of the notification of the assessment prescribed by Sections 36 or 40 or of the notification of the substitution of the name of an occupier under Section 37, unless the Magistrate, upon reasonable cause shown, shall extend the time for receiving such appeal.

Appeal from assessment made by Commissioners.

Limitation of appeal.

42. Any person who shall have been assessed by Commissioners of whom the Magistrate has been appointed a member, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may apply to the Commissioners for a review of the assessment so far as regards himself; and with regard to such applications, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41.

Appeal against assessment when Magistrate a member of committee.

and the orders passed by the Commissioners on such application shall have the same effect and finality as orders passed by the Magistrate under the said section. Applications under this section to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under Section 41.

43. Any person who shall have been assessed by a Ward Committee, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may appeal to the Commissioners. And with regard to such appeals, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41, and the orders passed by the Commissioners at a meeting on such appeals shall have the same effect and finality as orders passed by the Magistrate under the said section. Appeals to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under the said section.

44. It shall be lawful for the Magistrate at any time to require any Commissioners or Ward Committee, as the case may be, to make an assessment on account of the occupation of any house which may have been constructed, or any house or other holding which may have become liable to assessment after the general assessment which may then be in force shall have been made, or which may have been by mistake or accident omitted from such assessment. Notice of the amount assessed in accordance with such requisition shall be given to the person so assessed, who may appeal or apply against such assessment according to the provisions of Sections 41, 42, or 43, within one month after the service of such notice.

45. It shall be lawful for any person upon whom any assessment shall have been made, who shall, during the period for which such assessment is valid have ceased to occupy any property in respect to which he may have been assessed, or whose property to be protected, and circumstances may have changed during the period aforesaid, to apply on unstamped paper to the Commissioners; and in case such Commissioners shall not grant the prayer of such application, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary by examination of the applicant on oath or solemn affirmation, or otherwise, may amend the assessment of such applicant as to him shall appear just, or may confirm the same; and in case he shall confirm the said assessment, may order that the applicant shall pay such reasonable costs as may have been incurred by reason of such application. The decision of such Magistrate upon such application shall be final.

46. The Commissioner of the division, with the sanction of the Government, may at any time direct the Magistrate to revise, or to cause to be revised by the Commissioners or Ward Committee,

the assessment of any Municipality, specifying the reasons which, in his opinion, render such revision necessary, and the Magistrate shall, according to such direction, revise, and if necessary amend the same, or cause it to be revised and amended.

CHAPTER 3.

Taxes on houses.

47. When it shall be determined that a tax on the annual value of houses, buildings, and lands shall be imposed in any Municipality, such tax shall be paid by the owners of such houses, buildings, and lands by quarterly instalments, except as hereinafter provided.

48. The gross annual rent at which the houses, buildings, and lands liable to the tax may be reasonably expected to be let, shall be deemed to be the annual value of such houses, buildings, and lands, and such value shall accordingly be fixed by the Commissioners from year to year, commencing from the date on which this Act shall have come into operation.

49. Whenever any house or building belongs to one owner, and the ground on which the same stands, and which is usually occupied therewith, belongs to another, it shall be lawful for the Municipal Commissioners to assess such house or building and ground together at one consolidated rate. The amount so assessed shall be payable by the owner of the house or building, who shall thereafter be entitled to deduct from the rent which he pays for the ground, such proportion of the tax so paid by him as is equal to the proportion which his rent bears to the annual value of the whole property assessed.

50. If the sum due on account of any tax from the owner of any house, building or land remains unpaid after the notice of demand has been duly served, and such owner be not resident within the place, or the place of abode of such owner be unknown, the Municipal Commissioners may demand the amount from the occupier for the time being of such house, building, or land, and on non-payment thereof, may recover the same by distress and sale of any goods and chattels found on the premises, and whenever such tax shall be paid by or recovered from such occupier, he may deduct, from the next and following payments of his rent, the amount which may be so paid by or recovered from him. Provided that no arrear of rate, which has remained due from the owner of any house, building, or land for more than one year, shall be so recovered from the occupier thereof. Provided also that if the tax so deducted is a consolidated tax payable by the owner of a house or building under the next preceding section, the same shall, after such deduction, be deemed to have been paid by such

owner within the meaning of the last mentioned section.

51. The Commissioners shall, at a meeting to be held as soon as may be after their appointment, assess or determine the rate of such annual tax to be levied from the date on which this Act may come into operation till the expiration of the current year, and at a meeting not less than fifteen days before the expiration of each year, shall determine the rate of such tax for the ensuing year.

52. The Commissioners may require the respective owners or occupiers of the houses, buildings, and lands to furnish them with returns of the measurements and of the rent or annual value thereof, and they, or any person appointed by them for that purpose, at any time between sun-rise and sun-set, may enter, inspect and measure any such houses, buildings or lands, after having given forty-eight hours' previous notice of their intention to the occupier thereof. When the valuation of the houses, buildings, and lands, shall have been completed, the Commissioners shall cause lists containing the valuation and assessment to be made out, and shall give public notice thereof, and of the place where the lists or copies thereof may be inspected; and every person claiming to be the owner or occupier of property included in the assessment, or the agent of such person, shall be at liberty to inspect such lists, and to make extracts therefrom, without the payment of any fee.

53. The Commissioners shall at the same time give public notice of a day and hour, not being less than fifteen days from the publication of such notice, when they will proceed to revise the said valuation and assessment; and in all cases in which any property is for the first time valued, or the valuation is increased, shall give special notice thereof to the owners or occupiers of such property. All appeals against such valuation and assessment shall be made at or before the time fixed in the notice.

54. After the appeals have been inquired into, and after the revision of the valuation and assessment has been completed, the amendments made in the lists shall be authenticated by the signature of not less than three of the Commissioners, who shall at the same time certify under their signatures that no valid objection has been made to the valuation and assessment in the said lists, except in the cases in which amendments have been made as shown therein, and subject to such amendments as may thereafter be duly made, the tax so assessed shall be deemed to be the tax for the whole year for which the assessment shall be made. Provided always that the Chairman or Vice-Chairman may at any time amend the said lists by inserting therein the name of any person whose name ought to be so

inserted, or by inserting any property liable to the tax, after giving notice to such person as may be interested in the making of the amendment, of a day not being less than fifteen days from the date of the service of such notice, when such amendment is to be made, or by striking out any property not liable to the tax, or reducing the amount of the tax, without notice; and in all cases in which any property is inserted as liable to the tax, the amendment shall be considered to have been made at the expiration of fifteen days from the time when the person interested first received notice thereof; and any person interested in such amendment may appeal to the said Commissioners by application in writing left at their office three days before the day fixed in the notice of such amendment.

55. It shall not be necessary to prepare new lists, or to determine the rate of the tax every year, but the Commissioners may adopt the valuation and assessment contained in the lists for the preceding year (with such alteration as may in particular cases be deemed necessary), as the valuation and assessment for the year following. Provided that public notice of such valuation and assessment shall be given in the manner prescribed in Section 53 of this Act.

56. Appeals against any tax assessed under this Act shall be heard and determined by not less than three Commissioners and their adjudication, and the assessment by the Commissioners of any tax when no appeal is made as hereinbefore provided, shall be final; and no person shall contest any assessment in any other manner than by appeal as hereinbefore provided.

57. When any house shall have been vacant for sixty or more consecutive days during any year, the Commissioners shall remit so much of the tax of that year as may be proportionate to the number of days the said house may have remained unoccupied; provided that the owner of such house, or his agent, shall have given to the Commissioners notice in writing of the vacancy thereof, and that the amount of tax to be remitted shall be calculated from the date of the delivery of such notice.

CHAPTER 4.

Taxes on carriages and wheeled vehicles.

58. When it shall be determined that a tax on carriages, horses, and elephants shall be imposed in any Municipality, the Commissioners shall declare at what rates, not exceeding the rates given in Schedule (C) to this Act annexed, such tax shall be imposed on all carriages, horses, and elephants kept within the limits of such place; and thereupon such tax shall be payable quarterly. Provided that this section shall not apply to, or include, gun-carriages, or ordnance carts or wagons; cavalry horses or horses of the mounted police; horses belonging to officers

doing regimental duty, at the rate of one horse for each officer; vehicles, horses, or elephants belonging to the Government; vehicles and horses kept for sale, and not used for any other purpose, if kept by *bond fide* dealers.

59. Every person who may have owned or had charge of any carriage, horse, or elephant, kept within such place for any number of days in any quarter, shall be liable to the whole tax for that quarter; but if a carriage shall have been under repair for the whole quarter, no tax shall be leviable in respect of such carriage for that quarter.

Ownership for any number of days in a quarter creates liability to the tax for the whole quarter.

Exemption of carriages under repair.

60. Whenever the owner of the carriage, horse, or elephant, let out for hire, and kept for the time being in premises situated within any place shall not reside in such place, the sums to be charged for such carriage, horse, or elephant shall be recoverable from the person in whose premises it is for the time being kept.

Carriage, &c., let for hire within any defined place, although owned by persons not residing therein, liable to the tax.

61. The Commissioners at their discretion may compound, for any period not exceeding one year, with livery stable-keepers and other persons keeping carriages and horses for hire, for a certain sum to be paid for the carriages and horses so kept by such person, in lieu of the rates specified in the schedule.

Commissioners may compound with livery stable-keepers.

62. The Commissioners shall from time to time cause to be prepared and entered, in distinct columns, in a book to be kept by the Commissioners, and to be open to the inspection of any person interested therein, a list of the persons liable to the payment of the tax, a description of the carriages and animals in respect of which they are liable, and the amount of the tax thereon.

List of persons liable to tax to be prepared.

63. In order to enable the Commissioners to have such list prepared, the Commissioners, or any officer authorized by them, may send to all persons supposed to be liable to the payment of the tax, a schedule to be filled up with such information respecting the carriages and animals kept by them as the Commissioners may judge necessary for the assessment of the tax. The schedule shall be filled up in writing, and signed and dated and returned to the office of the Commissioners by every person to whom it is sent, whether or not liable to the payment of the tax.

Returns may be required for purpose of making list.

64. The Commissioners may summon any person supposed to be liable to the payment of the tax, or any servant of such person, and may examine such person or his servant as to the number and description of the carriages and animals in respect of which such person is liable to be assessed, and such person or his servant shall answer such questions as may be put to him by the Commissioners.

Power to summon persons liable to tax.

65. Any person who may dispute his liability to the payment of such tax, or the amount of any such assessment, may appeal to the Commissioners: provided that such appeal shall be commenced within ten days after the receipt by such person of a bill for the sum claimed from him in respect of such assessment.

Appeal against assessment may be made to Commissioners.

Proviso.

66. Appeals against any such assessment shall be heard and determined by not less than three Commissioners, and their adjudication upon every such appeal shall be final, and no person shall contest any assessment so made in any other manner than by appeal to the Commissioners as hereinbefore provided.

Commissioners' decision final.

Registration of wheeled vehicles.

67. It shall be lawful for the Commissioners of any Municipality at a meeting, with the sanction in writing of the Lieutenant-Governor first obtained, to declare and direct, by notification published in such manner as the Lieutenant-Governor may order, that every cart, hackery, and other wheeled vehicle without springs kept and used within, or let for hire within or without such place, and used within it, shall be registered by the Commissioners with the name and residence of the owner, and shall bear the number of registration in such manner as the said Commissioners shall direct. Provided that this section shall not apply to, or include carts, hackeries, or other such vehicles as aforesaid kept at more than two miles distance from the said place and used only temporarily or casually in the place, or to carts, hackeries, or other wheeled vehicles without springs, the property of Government or of the Commissioners.

Registration and number of hackeries, &c.

68. The registration of carts, hackeries, and other vehicles under the last preceding section shall be made, and the numbers assigned half-yearly, upon such days as the Commissioners shall notify, and such fee as they shall fix, not exceeding one rupee, shall be paid for each registration. Any person becoming possessed, between the first day of January and the first day of July, or between the first day of July and the first day of January of any such cart, hackery, or other vehicle which has not been registered for the then current half-year, shall, within a week of becoming so possessed, register the same, and the Commissioners shall grant registration in any such case, on payment of a fee for the unexpired portion of the current half-year, calculated at the rate of the fee to be fixed as aforesaid. When any registered cart, hackery, or other vehicle is transferred within any half-year it shall be registered anew in the name of the person to whom it has been transferred, and a fee not exceeding four annas shall be paid for every such last-mentioned registration.

Fee for registration.

69. Whoever owns, or keeps any cart, hackery, or other wheeled vehicle without springs, required under the provisions of this Act to be registered, without having caused

Penalty for not registering a cart or hackery.

the same to be registered under the last preceding section, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the usual registration fee, and the Magistrate may seize and detain the vehicle. If the vehicle seized be not claimed, and the fine be not paid within ten days, such vehicle, together with the animals seized with it (if any), may be sold by auction by order of the Magistrate, and the proceeds applied to the payment of the fine, and to the costs and charges incurred on account of the seizure, detention, and sale, and the surplus (if any), if not claimed by the owner or the person keeping such cart, hackery, or other vehicle within a further period of twenty days, shall become vested in the Commissioners, and be employed for the purposes of this Act.

CHAPTER 5.

Taxes on trades and callings.

70. When it shall be determined that a tax on trades and callings shall be imposed in any town, such determination shall be notified, in such manner as the Lieutenant-Governor may direct, and from the 1st day of April next following such notification, every person who shall within the town exercise any of the professions, trades, or callings specified in Schedule (D) to this Act annexed shall take out a license, and shall pay for the same an annual fee not exceeding such sum as in the said schedule is mentioned. The table of fees leviable under this chapter shall be fixed from time to time by the Commissioners, subject to the confirmation of the Lieutenant-Governor.

71. Every license under the next preceding section shall be granted by the Commissioners, or by some person duly authorized by them in that behalf, and shall specify the date of the grant thereof, the true name of the person to whom the license is granted, and the sum paid for such license.

72. Every license shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of January next following the notification shall expire on that day, and every such license which shall be granted upon or at any time after that day, shall expire on the 31st day of December next after the day of the granting thereof.

73. Every person to whom such license shall be granted, and who shall be desirous of continuing to exercise his profession, trade, or calling after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same from year to year so long as he shall desire to continue such profession, trade, or calling.

74. The Chairman, or in a first class municipality a sub-committee of the Commissioners, shall determine under which of the classes mentioned in the Schedule (D) to this Act annexed every person to whom a license may be granted shall be assessed. The Commissioners at a meeting shall from time to time declare what are to be considered bazaars, hâts, or public markets, within the meaning of this Act.

75. As soon as may be after the first day of September in every year, the Chairman shall prepare a list of the persons licensed under this Act, which list shall state the profession, trade, or calling of each of the persons therein named, the class under which he is assessed, and the sum paid by him in respect of his license, and such list shall be filed in the office of the said Commissioners, and be open to public inspection at all reasonable times.

76. If at any time after three months have elapsed from the day of the date of the said notification, any person within the said limits shall exercise his profession, trade, or calling without having duly taken out a license as required by Section 69, he shall be liable, on conviction before a Magistrate, to a penalty not exceeding three times the amount which, in the judgment of such Magistrate, would have been payable by such person in respect of a license duly taken out as aforesaid.

77. Any person required by Section 69 to take out a license, who shall, without reasonable excuse, neglect or refuse to produce and show his license when required so to do by an officer duly empowered in writing by the Commissioners to make such requisition shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred Rupees.

CHAPTER 6.

Taxes on processions, &c.

78. When it shall have been determined that a tax shall be levied in any Municipality on processions and any public ceremonies not exclusively religious, such determination shall be duly notified, and from the date of such notification no person shall organise or conduct a procession or public ceremony within the limits of such Municipality without first taking out a license from the Commissioners. Licenses under this section shall be granted at the following rates namely:—

	Rate of license.
License for a procession or ceremony whereat elephants are to be used, or fire-works are to be displayed, or guns fired	100 Rs. for each day
License for a procession or ceremony whereat more than two hundred persons are to attend	50
License for a procession or ceremony whereat more than fifty and not more than two hundred persons are to attend	10
License for a procession at which less than fifty people are to attend	5

79. Any person who may organize or conduct a procession within the limits of such Municipality without first obtaining a license, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the amount of the license fee payable in respect thereof under the next preceding section. Any police officer above the grade of constable may call upon the conductor or organizer of a procession to produce his license, and if the license be not produced, he shall report the circumstances to the Commissioners or to the Magistrate; but he shall not arrest any one or stop the procession, unless he is unable to ascertain the name and address of the organizer of the procession. In the case of processions connected with marriage or betrothal the nearest adult male relative, or the guardians of the bride and bridegroom, or of the betrothed parties, shall, unless the contrary be proved, be deemed to have organized or conducted the procession.

CHAPTER 7.

Duties on articles.

80. When it shall have been determined that duties shall be levied on articles entering within the limits of any Municipality, the Commissioners shall prepare and submit for the Lieutenant-Governor's approval a schedule of proposed rates for the levy of such duties, and shall prepare and submit as aforesaid bye-laws which shall provide for the collection and realization of such duties, for penalties for non-payment, and for exempting all through traffic from taxation, and for refunding the duty levied on duty-paid goods which are taken out of the municipal limits. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws: provided that no duty shall be levied on any article at a rate exceeding two per centum on the average value of such article. The rates and bye-laws for any Municipality shall, when finally approved, be published in such Municipality in such manner as the Lieutenant-Governor may direct.

81. When it shall have been determined that market dues shall be levied upon the sale of goods at any periodical market within the limits of any Municipality, the Commissioners shall prepare and submit a schedule of rates for the levy of such dues, and shall prepare and submit bye-law for the collection and realization of such dues and for penalties for non-payment. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws, provided that such dues shall in no case exceed one quarter of an anna in every rupee of the price for which such goods may be sold.

82. It shall be lawful for the Commissioners, with the sanction of the Lieutenant-Governor, to lease out for any term not exceeding three years, the collection of duties or dues under the two next preceding sections. Such lease shall be subject in all respects to the rates and bye-laws passed under the said sections.

CHAPTER 8.

Tolls.

83. When it shall have been determined that Municipal Funds shall be raised by tolls on ferries within the limits of a Municipality the Commissioners shall notify the ferry or ferries at which such tolls shall be levied; and shall also notify such rates of tolls as the Lieutenant-Governor may from time to time sanction. A table of tolls, written or printed, in the English and native languages, shall be hung up in some conspicuous place near every ferry so as to be easily read by all persons crossing at the ferries.

84. Every toll-keeper or ferry lessee who shall neglect to hang up and keep in good order and repair such table of tolls, or who shall wilfully remove, alter, or deface the same, or allow it to become illegible, shall be liable to a penalty not exceeding ten Rupees.

85. Every toll-keeper or ferry lessee who shall ask or take any toll other than the lawful toll, or who shall without due cause delay any passenger, cart, carriage, animal, or goods, shall be liable to a penalty not exceeding fifty Rupees.

86. Every person crossing at any such public ferry, who shall refuse to pay the toll, or who, with intent of avoiding payment thereof, shall fraudulently or forcibly pass by or through any toll-station without paying the toll, or who shall obstruct any toll-keeper or any of his assistants in any way in the execution of their duty under this Act; and every person who shall maliciously damage any toll-bar, boat, or any other thing employed in or about any public ferry, or who shall maliciously remove, alter, destroy, or damage any table of tolls hung up as hereinbefore directed, shall be liable to a penalty not exceeding fifty Rupees over and above the value of the damage, if any, which he has done.

87. The Commissioners may make rules, subject to confirmation by the Lieutenant-Governor, fixing the number of passengers, carts, carriages, and animals, and the quantity of goods that may be carried in any public ferry-boat at one trip, and for the safe and convenient carriage of passengers and property, and for keeping the ferry-boats in good order, and otherwise for the due discharge of their duty by all tindals, toll-keepers, and other persons employed at any public ferry: and any tindal, toll-keeper, or other person infringing or disobeying any such rule, shall be liable to a penalty not exceeding twenty Rupees, and also to make good any loss or damage caused thereby, the amount of which shall be summarily ascertained by the Magistrate, within whose jurisdiction the offence was committed, and such amount may be recovered as any penalty under this Act may be recovered.

88. Every person who shall convey for hire any passenger, animal, cart, carriage, or goods, across any arm of the sea, creek, or river within the provinces subject to the Lieutenant-Governor to any point or place on the opposite bank or coast within a distance of three miles on either sides above or below any public ferry, without the special license of the Magistrate of the district in which the ferry is situated, shall be liable to a penalty not exceeding fifty Rupees. Provided that nothing in

this section shall subject to such penalty any person who shall specially let for hire his boat for the conveyance of any other person or his family or goods across any creek or arm of the sea within the said settlement.

89. The Commissioners may appoint at any ferry managed under this Act toll-keepers, and may collect the tolls through such toll-keepers, or they may grant a lease of any such ferry for any period not exceeding three years.

90. It shall be lawful for the Lieutenant-Governor to make over to the Commissioners any existing ferry within the limits of the Municipality, and such ferry shall thenceforward be subject to the provisions of this Act.

91. When it shall have been determined that tolls shall be levied on vehicles and beasts of burden entering any town, the Commissioners shall submit to the Lieutenant-Governor a table of rates and rules for the levy of such tolls; and the Lieutenant-Governor may modify or approve such tables and rules. The rules and rates, so modified or approved, shall not take effect until one month after they shall have been duly notified. Provided that the rates shall in no case exceed the rates laid down in Schedule (E) appended to this Act.

92. The tolls or rates determined as in the next preceding section shall be levied upon all carriages, carts, and animals entering the municipal limits; and the Commissioners may construct toll-bars, gates, and gate-keepers' stations, and may place the collection of such tolls under the management of such persons as may appear to them proper, or may lease out the same for any period not exceeding three years, and shall frame bye-laws in manner hereinafter provided for the guidance of such toll collectors; and all persons employed in the management and collection of such tolls shall be liable to the same responsibilities as would attach to them if employed in the collection of any assessment or tax under this Act. Provided that this section shall not apply to carriages, carts, and animals licensed or registered by the Commissioners: provided also that no more than one payment of toll shall be demanded for, and in respect of, any carriage, cart, or animal in any one period of twenty-four hours from midnight to midnight.

93. In case of non-payment of any such toll on demand, the officer appointed or duly authorized to collect the same may seize any carriage or animal on which it is chargeable, or any part of its burden of sufficient value to defray the toll. If any toll, together with the cost arising from such seizure and custody, remains undischarged for forty-eight hours, the Commissioners may sell the property seized for discharge of the toll, and of all expenses occasioned by such non-payment, seizure, custody, and sale. Any balance that may remain shall be returned, on demand, if made within twelve months, to the owner of the property, and

if unclaimed after such period, shall be credited to the Municipal Fund. After seizure of the property as aforesaid, the Commissioners shall forthwith issue a notice in writing that, after the expiration of two days, exclusive of Sunday, they will sell at such place as they may state in the notice the property by auction. Provided that if at any time before the sale has actually begun the person whose property has been seized shall tender to the Commissioners, or other officer appointed by them, the amount of all the expenses incurred and of the toll payable by him, the Commissioners shall forthwith release the property seized.

94. No tolls shall be paid for the passage of troops on their march, or of military or Government stores, or of military or police officers on duty, or of any person or property in their custody, or of conservancy carts or other such vehicles belonging to the Commissioners; but no other exemption from payment of the tolls levied under this Act shall be allowed.

95. It shall be lawful for the Commissioners to compound with persons living outside the Municipal limits for a sum to be paid annually or half-yearly, in lieu of all tolls payable under the provisions of this Act in respect of carriages, carts, or animals entering the municipal limits; and the Commissioners shall issue licenses for such carriages, carts, or animals; and while such licenses shall remain in force, such carriages, carts, and animals shall be exempt from all tolls as aforesaid upon entering the municipal limits. Provided always that such composition shall include all the carriages, carts, and animals possessed by the person compounding.

96. In all cases of resistance to the lawful authority of the toll-collectors, all police officers shall be bound to assist the toll collectors when required; and for that purpose shall have the same power which they have in the exercise of their ordinary police duties.

97. Every person other than persons appointed or duly authorized to collect the tolls under this Act, who shall levy or demand any toll, and also every person who shall unlawfully and extortionately demand or take any other or higher toll than the lawful toll, or under colour of this Act, seize or sell any property, knowing such seizure and sale to be unlawful, or in any manner unlawfully extort money or any valuable thing from any person under colour of this Act, shall be deemed to have committed the offence of cheating or extortion, as the case may be, and shall be liable to such punishment as is prescribed for those offences respectively by the Indian Penal Code.

98. A table of the tolls authorized to be taken at any toll-gate or station, legibly written or painted in English words and figures, and in the vernacular language or languages of the district, shall be put up in a conspicuous place near such gate or station.

PART IV.—MODE OF RECOVERY OF MUNICIPAL TAXES.

99. Every tax collector shall prepare from the lists hereinbefore mentioned a register which shall contain the names of all persons assessed, the property in respect of the occupation of which the assessment in each case is made, and the amount payable quarterly by each person in the Municipality or division, or portion of a Municipality in which the duties of such tax collector are to be performed; and every such list shall be attested by the Chairman.

100. Every tax to be payable under this Act shall be payable by four equal quarterly instalments. The instalment of tax on account of any quarter shall be due on the first day of the month in the said quarter.

101. When any sum is due on account of any tax leviable under this Act, the Chairman shall, unless otherwise specially provided in this Act, cause to be presented to the person liable to the payment thereof a bill for the amount, which shall also contain a statement of the period and a description of the property or thing for which the charge is made. If the bill be in respect of the tax upon carriages, horses, and elephants, it shall contain a notice of the time within which an appeal against such tax may be preferred.

102. For all sums collected on account of any tax under this Act, a receipt shall be given signed by the tax collector or by some other officer who may have been specially authorized by the Magistrate to grant such receipts.

103. The Tax Collector or other officer appointed on that behalf shall remit, in such manner and at such times as the Magistrate shall direct, all sums of money collected either by himself or by any one of his establishment, and the Magistrate, or some other officer authorized on that behalf, shall give the tax collector a receipt for every sum of money so remitted. The Magistrate shall also cause all such sums of money to be credited to the Municipal Fund.

104. If any bill which may have been presented in pursuance of this Act be not paid by the person liable to pay the same within ten days from the presentation thereof, the Magistrate may cause to be served upon such person a notice of demand in the Form (A) in Schedule F annexed to this Act, or to the like effect; and if such person shall not, within ten days from the service of notice of such demand, pay the sum due, together with a fee of two annas as costs for the service of the notice of demand, or show to the Magistrate sufficient cause for non-payment of the same, the amount of the arrear due, with costs on the scale in the Form (B) in Schedule F set forth, which shall include those of serving the notice of demand, may be levied by distress and sale of any goods and chattels belonging to the defaulter which may be found within the Municipality, or

of any goods and chattels whatever which may be found on the premises in respect of the occupation of which such defaulter is liable to such tax.

105. Every warrant of distraint and sale under the last preceding section shall be issued by the Magistrate, and shall be in the Form (C) in Schedule F set forth. The officer charged with the execution of the warrant of distress shall make an inventory of all goods and chattels seized under the Magistrate's warrant, and shall give not less than ten days' previous notice of the sale, and of the time and place thereof, by beat of drum, in the town or division thereof in which the property is situated and by serving on the defaulter a notice in the Form (D) in Schedule F. If the arrear be not paid with costs before the time fixed for the sale, or the warrant be not discharged or suspended by the Magistrate, the goods and chattels seized shall be sold by public outcry at the time and place specified, in the most public manner possible; and the proceeds shall be applied in discharge of the arrears and the costs, and the surplus, if any, shall be returned on demand to the person in possession of the goods and chattels at the time of the seizure. The tax collector or other officer appointed on that behalf under this Act shall make a return of all such sales to the Magistrate in the Form (E) specified in Schedule F; and the costs upon every such proceeding shall be such as are mentioned and set forth in Form (B) in Schedule F annexed to this Act.

106. If no sufficient goods or chattels belonging to a defaulter or being upon the premises in respect of the occupation of which the tax is due can be found within the Municipality in which the premises are situate, the Magistrate on being satisfied thereof, and of the existence of an arrear, may issue his warrant for the distress and sale of any goods and chattels belonging to the defaulter within any other part of the jurisdiction of the Magistrate, or for the distress and sale of any goods and chattels belonging to the defaulter within the jurisdiction of any other Magistrate whatsoever, and such other Magistrate shall back the warrant so issued, and cause it to be executed and the amount (if levied) to be remitted to the Magistrate issuing the warrant.

107. All goods and chattels, except tools or instruments of trade, which may be found upon any premises in respect of the occupation of which an arrear is due, shall be liable to be distrained for the recovery of such arrear. If the goods and chattels belong to any person other than the defaulter, the defaulter shall be liable to indemnify the owner of such goods and chattels from any damage he may sustain by reason of such distress or by reason of any payment he may make to avoid such distress or any sale under the same. Provided that no arrear of tax which has remained due for more than three calendar months shall be recovered by distress and sale of the goods and chattels of any person, other than the defaulter himself, who did not reside on the premises in respect of which such tax was imposed at the time when such arrear became due.

108. Every tax collector and other servants appointed for, or employed in, the performance of any duties connected with the assessment or collection of the tax under this Act, is prohibited from bidding for or purchasing any property at such sales as aforesaid. Any person purchasing property in contravention of this section shall be liable, upon conviction before a Magistrate, to a penalty not exceeding fifty Rupees, and the sale shall be quashed and the property declared liable to resale.

109. The Magistrate shall cause a regular account to be kept of all distresses levied and sales made for the realization of arrears under this Act.

110. Whoever conceals, removes, or disposes of any property belonging to the person who is liable for any amount of tax, for the purpose of avoiding a distress under the provisions of this Act, shall be considered to have concealed, removed, or disposed of such property fraudulently.

PART V.—MUNICIPAL FUND AND ITS APPLICATION.

111. All monies, rents, and profits received by the Commissioners by virtue of this or any other Act, and all fines, fees, and penalties paid or levied under this Act, and all other monies which, under sanction of Government, may be transferred to such Commissioners, shall constitute a fund, which shall be called the Municipal Fund, and shall, together with all property of every nature or kind which may become vested in the said Commissioners, be under their control, and shall be held by them and their successors in trust for the purposes of this Act.

112. The Commissioners shall set apart annually out of the Municipal Fund a sum sufficient for the maintenance of police officers appointed or employed under Act V of 1861, or any other Act which may for the time being be in force for the regulation of the police within the territories subject to the Lieutenant-Governor of Bengal or any part thereof; provided that the number of police officers shall be determined in manner as hereinafter provided.

113. The Municipal Fund, after a sum has been set apart as in the manner provided by the next preceding section, may, subject to such rules and restrictions as the Lieutenant-Governor may from time to time prescribe, be applicable within the towns in which it is raised, to the following purposes, that is to say—

(1)—The construction, repair, and maintenance, of streets and bridges.

(2)—Works of public utility calculated to promote the health, comfort, or convenience of the townspeople; including the supply of water, expenses of lighting of streets, the construction, repair, and maintenance of hospitals, dispensaries, lunatic asylums, rest-houses, tanks, wells, and markets; also the payment of all charges connected with the objects for which such buildings were constructed, the training and employment of medical practitioners and vaccinators, the sanitary inspections, the registration of births and deaths, the cleansing of

tanks or wells, and the application of the Indian Contagious Diseases Act.

(3)—The diffusion of education, and with this view, the construction and repair of school-houses, the establishment and maintenance of schools either wholly or by means of grants-in-aid, the inspection of schools and training of teachers.

(4)—The support or relief of the poor in times of exceptional distress and scarcity.

114. It shall be competent to the Commissioners, with the sanction or upon the direction of the Lieutenant-Governor, to contribute a portion of the Municipal Funds towards the expenses incurred in any other Municipality under this Act, or in any district or sub-division under the District Road Cess Act 1871 passed by the Lieutenant-Governor of Bengal in Council, where such expenditure is incurred for any of the purposes described in the last preceding section, and is calculated to benefit the inhabitants of the contributing town, or to relieve exceptional distress in the neighbourhood; provided always that, where such contribution has not been originally recommended by the Commissioners, it shall not be obligatory upon them until the proposal to make such contribution shall have been submitted to them by the Lieutenant-Governor, and they shall have had the opportunity of offering their opinions thereon.

115. It shall be competent to the Lieutenant-Governor to appoint, from time to time, such officers as may be required for the purpose of inspecting or superintending the operations of the Municipalities created by this Act, and to assign to them such salaries as the Lieutenant-Governor shall think reasonable; and the expense incurred by reason of such appointments shall be defrayed in rateable proportions out of the funds of the several Municipalities established under this Act. And the said Lieutenant-Governor may direct that the municipalities in any district or division shall pay such sum as he may consider reasonable towards the cost of clerks or other establishment maintained in the office of the Collector or Commissioner for purposes of supervision under this Act.

116. The Commissioners shall consider and pass at a meeting, a statement or estimate showing the probable receipts, and the expenditure which it is proposed by the Commissioners to incur during the year commencing on the first day of April then next, and the items in respect of which it is proposed to incur such expenditure, and may also consider and pass a supplemental estimate providing for any modifications which they may deem it advisable to make in the distribution of the amount to be raised in the official year then current for the purposes of this Act.

117. Copies of the aggregate estimates for any Municipality which shall have been passed under the provisions of the next preceding Section, and if necessary, translations thereof into the vernacular of the district, shall be lodged in the offices of the Magistrate of the district and of the Magistrate, and at some convenient place within such Municipality. During fourteen days after such estimates shall have been so lodged in the said offices, of which due notice shall be

publicly given, such estimates and translations in the vernacular of the district shall be open to inspection at all reasonable times and seasons by any rate-payer of such town who may desire to inspect the same.

118. As soon as is practicable, after the expiration of the said fourteen days, the Magistrate shall transmit to the Magistrate of the district the said estimates, with any remarks or objections thereupon which may have been recorded by himself or by the Municipal Commissioners at a meeting. The Magistrate of the district shall transmit to the Commissioner of the Division the said estimates, together with any remarks or objections made by the Magistrate or the Municipal Commissioners, and his own opinion thereon.

119. The Commissioner of the division shall sanction, if unobjectionable, any estimate forwarded under the next preceding section. If he see any objection to such estimate he may record his objection: and he shall have power to remit for reconsideration the estimate of any Municipality made under this Part which may have been voted by less than two-thirds of the Commissioners of such Municipality.

120. The Commissioners shall, at such time or times, and in such form as the Lieutenant-Governor shall direct, furnish an annual report of their proceedings and statements in detail of all the works executed by them, and of all sums received and expended by them. All the municipal accounts shall be audited by such person and in such manner as the Lieutenant Governor shall direct. The annual report shall be published in the *Calcutta Gazette*.

121. All sums collected under this Act, and all funds appropriated by Government for the purposes of this Act, shall be paid into the nearest Government treasury of the district, or, with the sanction of Government, into any Bank or branch Bank, or Native Banker established in or near to the Municipality, and shall be credited to an account to be called the Municipal Fund of the Municipality where they have been raised, provided always that it shall be competent to the Commissioners, with the sanction of Government, to invest any sums not required for immediate use either in the Government Savings Bank or in Government securities, or in any other form of security which may be approved of by Government.

122. All orders for payment of money from the Municipal Fund shall be signed by the Chairman or, in his absence, by the Vice-Chairman, or, in the absence of the Vice-Chairman, by any two of the Commissioners.

123. Within one month after the commencement of each year, the Magistrate shall cause to be prepared accounts of the receipts and expenditure of the Municipal Fund during the previous year; and shall cause such accounts to be laid before the

Municipal Commissioners for the space of one month, and shall cause copies of such accounts and of any remarks made thereon by the Municipal Commissioners to be forwarded to the Magistrate of the district, who shall forward the same to the Commissioner of the Division.

PART VI.—REGISTRATION OF BIRTHS AND DEATHS.

124. It shall be lawful for the Commissioners to keep in their office a register of all births and deaths within the Municipality, and for this purpose they shall divide the Municipality into such and so many districts as they shall think fit, and for every such district they shall appoint a person to be Registrar of births and deaths within such district.

125. Every Registrar shall dwell within the district of which he is Registrar, and shall cause his name, with the addition of Registrar for the district for which he shall be so appointed, to be placed in some conspicuous place on or near the outer door of his own dwelling-house; and the Commissioners shall cause to be printed and published a list, containing the name and place of abode of every Registrar in the town.

126. The Commissioners shall cause to be prepared and printed a sufficient number of register books for making entries of all births and deaths which may take place within the Municipality according to the forms prescribed in Schedules (G) and (H) to this Act annexed, and the pages of such book shall be numbered progressively from the beginning to the end.

127. Every Registrar shall inform himself carefully of every birth and of every death which shall happen in his district after the first day of September, and shall learn and register, as soon as conveniently may be after the event, without fee or reward, the particulars required to be registered, according to the forms in the said Schedules (G) and (H), respectively, touching every such birth and every such death, as the case may be, which shall not have been already registered, every such entry being made in order from the beginning to the end of the book.

128. The father or mother of every child born within the Municipality, or in case of the death, illness, absence, or inability of the father and mother, the occupier of the house or tenement in which such child shall have been born, shall, within one month next after the day of every such birth, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the birth of such child. Any person whose duty it shall be to give information to a Registrar under this section, who shall refuse or neglect to give such information, shall be liable to a penalty not exceeding one hundred Rupees.